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Council Building  
2 High Street  
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21/02/2024

A special hybrid meeting of **Perth and Kinross Council** will be held in **the Council Chamber** on **Wednesday, 28 February 2024** at **10:30**.

If you have any queries please contact Committee Services on (01738) 475000 or email [Committee@pkc.gov.uk](mailto:Committee@pkc.gov.uk).

**THOMAS GLEN**  
Chief Executive

***Those attending the meeting are requested to ensure that all notifications are silent on their device and other devices are in silent mode.***

***Please note that the meeting will be broadcast online and recorded. The recording will be publicly available on the Council's website following the meeting.***

**Members:**

Provost X McDade  
All Councillors



**Perth and Kinross Council**

**Wednesday, 28 February 2024**

**AGENDA**

***MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT.***

- 1 **WELCOME AND APOLOGIES**
- 2 **DECLARATIONS OF INTEREST**
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Report by Strategic Lead - Finance and Business Support (copy herewith 24/63)
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**2024/25-2029/30**  
Report by Head of Finance (copy herewith 24/64)

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**PERTH & KINROSS COUNCIL**

**28 FEBRUARY 2024**

**STRATEGIC PLANNING UPDATE AND  
2024/25 TO 2026/27 GENERAL FUND REVENUE BUDGET**

**Report by the Strategic Lead – Finance & Business Support**  
(Report No. 24/63)

**1. PURPOSE**

1.1 The purpose of this report is to:

- provide an update on the how the Council's approach to organisational transformation and budget planning activity mitigates, as far as possible, the impact of the financial challenges facing the Council.
- present the 2024/25 and 2025/26 updated provisional General Fund Revenue Budgets, based on decisions taken by Council on 1 March 2023 (see **Section 7**) and present the 2026/27 provisional General Fund Revenue Budget.
- seek the Council's approval to set the indicative Council Tax level for 2026/27.
- provide an update on and seek approval of the Council's Reserves Strategy.
- provide an update on the financial risks facing the Council over the medium term, including significant inflationary and pay pressures, uncertainty over future funding levels and potential challenges for our partners.

**2. RECOMMENDATIONS**

2.1 It is recommended that Council:

- A. notes the update on transformation activities – see paragraph 5.30.
- B. approve the offer of funding from the Scottish Government to support a Council Tax freeze in 2024/25 – see paragraph 7.16.
- C. approves the 2024/25, 2025/26 and 2026/27 Provisional Revenue Budgets as set out in **Appendix B** – see paragraph 7.22.
- D. agrees a Council Tax collection rate of 98% in 2024/25, 2025/26 and 2026/27 – see paragraph 7.29.

- E. approves the Council Tax bases set out in **Table 7** – see paragraph 7.32.
- F. approves no increase in Council Tax for 2024/25 – see paragraph 7.35.
- G. approves indicative Council Tax increases for 2025/26 and 2026/27 of 4.9% and 4% respectively – see paragraph 7.40.
- H. approves 1% of future Council Tax increases be allocated towards loan charges that will support the Capital Budget – see paragraph 7.39.
- I. approves the contribution of **£87.438 million** to Perth & Kinross Integration Joint Board in the 2024/25 Provisional Revenue Budget – see paragraph 7.53.
- J. maintain a prudent approach to the application of reserves and earmark the General Fund Balances identified in **Table 11** and **Appendix H** – see paragraph 8.11.
- K. approves that uncommitted Reserves are maintained at a minimum of 2% to 4% of the 2024/25 Net Revenue Budget which equates to **£9.254 million** to **£18.508 million** – see paragraph 8.18.
- L. determines the 2024/25 Final Revenue Budget.
- M. determines the 2025/26 Updated Provisional Revenue Budget.
- N. determines the 2026/27 Provisional Revenue Budget.

### 3. **STRUCTURE**

- 1.1 This report is structured as follows:

**Section 4 – Background – Strategic Context**  
**Section 5 – Transformation and Change Programme**  
**Section 6 – Scottish Government Budget**  
**Section 7 – 2024/25, 2025/26 & 2026/27 Provisional Revenue Budgets**  
**Section 8 – Reserves Strategy**  
**Section 9 – Risk Assessment**  
**Section 10 – Conclusions**

### 4. **BACKGROUND – STRATEGIC CONTEXT**

- 4.1 Like all councils, Perth & Kinross Council is facing an increasingly complex and challenging financial situation, as pressures, service demands and workforce pressures increase, with the ongoing impacts of the cost-of-living and funding forecast to be reduced in real terms. The financial challenges have occurred alongside significant commitments such as climate change and tackling child poverty, with many households facing crisis, increasing child poverty and financial hardship, all placing additional pressures on Council

services. Between 2020/21 and 2021/22 the number of children living in poverty across Perth and Kinross has increased to 5,914.

- 4.2 To make the best use of its available resources, the Council must continue to review how it operates. To do this it must take decisions on what it will stop doing, do less of, do more efficiently or do differently through service redesign and working in collaboration with partners and communities, and in so doing reshape its workforce. Council will also wish to consider areas where it seeks to increase investment to reflect its agreed corporate priorities and take account of the financial principles it has already agreed, at the heart of which was a commitment for financial decisions to be based on data and evidence, whilst focusing on real need and not necessarily traditional demands, which did not fit with our priorities.
- 4.3 There are several key drivers which require the Council to maintain its pace of change and transformation including:
- new and emerging priorities – social, economic and climate – that require the Council to review what, how and where it delivers services to meet these challenges.
  - a growing ageing population and increasing complexity of need and demand for care, support and protection.
  - the continuing cost-of-living crisis, which increases the need for support and services, often to those who were already experiencing inequality.
- 4.4 Bringing together the Council's budget and change plans, supports greater alignment between its agreed strategic priorities and how it allocates resources to minimise the impact of budget cuts.
- 4.5 In bringing forward these budget proposals, officers have sought to find a balance between delivering the required level of unavoidable service reductions whilst protecting services for the most vulnerable people and communities. To do this, officers have followed the principles set out within the Council's policy framework as described below.

### **Our Policy Frameworks for Change**

- 4.6 The Council's policy framework provides parameters for how it will make difficult decisions to deliver its agreed priorities by taking an evidence-based approach and placing a focus on need and by better managing demand.
- 4.7 The Council's [Corporate Plan 2022-27](#) approved in December 2022 (Report No. 22/311) sets our vision for **“a Perth and Kinross where everyone can live life well, free from poverty and inequality”**.
- 4.8 The Council's seven key priorities show how it will address the challenges it faces and focus its work where it is needed most to support the delivery of that vision:

- Working in partnership with communities,
  - Tackling poverty,
  - Tackling climate change and supporting sustainable places,
  - Developing a resilient, stronger and greener local economy,
  - Enabling our children and young people to achieve their full potential,
  - Protecting and caring for our most vulnerable people,
  - Supporting and promoting physical and mental wellbeing.
- 4.9 As the financial pressures facing the Council increase, there is an increasing need for the Council to review its priorities and the extent to which these can be met, to ensure investment is effectively targeted against these seven areas. Officers will continue to consider this work as they report on performance and update Council later this year through the Corporate Delivery Improvement Plan.
- 4.10 In recognition of the challenges the Council faces and to ensure that it continues to deliver on its priorities, a [Financial Strategy](#) was approved in June 2022.
- 4.11 The Financial Strategy is the link between the Council's long-term priorities and its financial capacity. It aims to build resilience and ensure that the Council has an affordable and sustainable Medium Term Financial Plan, which directs its resources to where they are most needed. The financial principles agreed by Council have been applied to the budget proposals:
- Direct resources where they are most needed,
  - Prioritise the delivery of services we must provide by law,
  - Prioritise upfront investment in early intervention and prevention,
  - Not fund recurring activity from general fund reserves,
  - Minimise unnecessary expenditure and maximise income,
  - Take a planned and sustainable approach to capital investment,
  - Protect the most vulnerable in our community,
  - Deliver services in the most cost-effective manner,
  - Prioritise transformation investment on cost mitigation measures,
  - Contain spending within approved budgets,
  - Over plan for the delivery of savings,
  - Reflect the full cost of capital investments in future budgets,
  - Agree indicative budgets for a minimum of two further financial years when setting revenue budgets.
- 4.12 The Council approved the updated [Medium Term Financial Plan](#) (MTFP) on 4 October 2023. This update considered future funding levels, increasing costs and rising need / demand over the short to medium term, insofar as they may impact on Perth & Kinross Council. It is anticipated that the MTFP will be further updated in October 2024.
- 4.13 The MTFP places the development of budgetary strategy in the context of delivering the Council's key outcomes and considers the financial and process risks in the management of the Council's finances. The MTFP informs the direction of the Council for financial planning purposes. As detailed budget



proposals are developed, the broad assumptions included within the MTFP are superseded by more detailed analysis of individual cost pressures and the identification of budget reduction options. The refinement of these assumptions is included in the 2024/25, 2025/26 and 2026/27 Provisional Revenue Budgets.

- 4.14 On 4 October 2023, the Council also approved the [Draft Corporate Delivery and Improvement Plan 2024/25](#) (Report No. [23/266](#)). The CDIP will set out the improvement actions the Council will take in the year ahead to achieve its longer-term vision and priorities. This approach will enable elected members to better consider organisational priorities and improvements alongside budget setting. The final CDIP will be brought back to Council for approval after the final 2024/25 budget is agreed. This will enable any adjustments following agreement on the budget to ensure improvement activity is aligned with the funded priorities set by Council.
- 4.15 In June 2022, the Council agreed a five-year [Transformation & Change Strategy](#) (Report No. 22/142 refers). This recognised that the shape and structure of the organisation, as well as the way it operates, needs to transform. The Finance & Resources Committee considered [Transformation & Strategy Update report](#) on 13 November 2023 (Report No. 23/245 refers). It is anticipated that a further update will be provided on 24 April 2024.
- 4.16 Transformation alone will not address the structural deficit and budget cuts and service reductions will continue to be required. However, the work being undertaken through the Transformation and Change Programme has reduced spend, mitigated costs, and enabled a shift of expenditure to the Council's priorities. Demand management continues to be considered to ensure that the right services reach the right people, where and when they are needed, leading to better use of available resources. A combination of measures and approaches will continue to contribute towards the removal of the structural deficit, with the aim of delivering a balanced budget and removing the need to draw on Reserves.

## **5. TRANSFORMATION AND CHANGE PROGRAMME**

- 5.1 This section sets out the main activities undertaken over the last year in delivering the Transformation & Change Programme.
- 5.2 The [Transformation and Change Strategy](#) recognised that due to the size and complexity of the Council, a range of approaches to change would be required:
- transforming our customer's experience,
  - transforming the shape and structure of our organisation,
  - transforming our systems and processes,
  - transforming our spending and response to demand.
- 5.3 Work during year one (2023/24) focused on implementing of phase 1 of the Strategic Leadership Review and delivery of the 9 consolidation workstreams. Phase 2 transformation projects were also progressed, with a greater focus

on operational service delivery, re-design and efficiency. This work will continue under new Strategic Lead service portfolios. **Appendix A** to this report outlines the overall status of the programme.

- 5.4 Within the Strategic Planning Update and 2023-26 General Fund Budget Report in March 2023 ([Report 23/72](#)), funding was approved to provide additional capacity, enable a greater focus on planning and support to the delivery of the overall programme. The following sections outline the progress made in terms of the programme delivery, as well as the work undertaken to create the conditions for change.

### **Phase 1 progress Update - Consolidation**

- 5.5 The Transformation and Change Strategy recognised the need for the Council to take a greater collaborative approach to the delivery of our priorities. The consolidation workstreams have brought together previously disaggregated functions from across the Council under single points of management. This has addressed areas of duplication, delivered efficiencies and introduced greater consistency across the organisation. Projects have also delivered a range of system and process improvements, which will continue to be progressed over the coming months, with a focus on performance and outcomes.
- 5.6 Each project has delivered a range of benefits, however there are some which are common to them all, demonstrating achievement of the objectives set out in the Transformation and Change Strategy:
- greater collaborative working, with project teams working together, sharing knowledge and experience, and building relationships.
  - the creation of boards in several projects means that decisions are being made at the right time and by the right people.
  - baselining and benchmarking information has identified where system and process improvements could be made.
  - feedback from some community groups have highlighted that they have seen positive changes in how the Council works with local communities.
- 5.7 The **Customer Services workstream** set out to place our citizens and our communities at the heart of how we work through adopting a customer-centric approach to digital improvement activities. This project continues to deliver better outcomes for customers, for example through a channel shift to make more services available online. Evidence shows that more customers are choosing to make use of these services and are getting a better experience, with almost 93% rating their online experience as good or excellent. All school enrolments were processed online this year, which improves both the customer experience and rationalises internal processes.
- 5.8 The **Pitlochry Asset Review** is considering all Council property assets (excl. social housing) within the Pitlochry area to ensure they align with future service delivery and community needs and make best use of resources. Extensive consultation was undertaken with the community, service users, partners and local elected members to establish the best option, focused on

needs as well as considering local aspirations. Finalised proposals will be brought forward to the recently established Strategic Investment Advisory Group for consideration by elected members in terms of service delivery, affordable housing, community asset transfer and co-location of services, before reporting to Council.

### **Leadership Review – Progress**

- 5.9 Phase 1 of the Leadership Review is almost complete, with the new structure due to be fully implemented by April 2024. The newly formed Strategic Leadership Team (SLT) is realigning responsibilities and resources under each of the Strategic Leads and is reviewing the Council's internal governance arrangements. This includes a streamlining of existing arrangements and the establishment of themed Boards linked to the priorities within the Corporate Plan ensuring a broader oversight of performance and outcomes.
- 5.10 Following positive feedback last year, the SLT will following the budget setting, return to holding monthly sessions in localities across the Council area. By meeting with local community representatives, the Council's senior leaders have an opportunity to better understand each locality's needs and priorities including opportunities for communities to develop their local action plans and consider service and asset management or transfer. Officers will be bringing back a further report to Council on engagement with communities as part of a further transformation workstream.
- 5.11 Alongside this internal engagement, internal engagement arrangements continue to be reviewed and developed as we seek to ensure that we are listening to, using the expertise of our full team and supporting the change going on throughout the organisation. This engagement will be supported by a first full staff survey since 2022. This will be carried out early in the coming financial year.

### **Transformation Supported Resource Reduction**

- 5.12 In preparing this budget submission, transformation leads have worked closely with finance colleagues to ensure:
- i. Close alignment with the budget process
  - ii. Any resource reduction proposals identified from transformation are incorporated within budget proposals, and
  - iii. Where possible cuts are considered and incorporated into transformation and change reviews to mitigate impact for service users and our workforce
- 5.13 Due to the significant financial challenges faced, this process has been complex. Project leads have, as far as possible:
- i. Assessed the financial details of each activity within scope.
  - ii. Mapped savings already identified within the budget process related to their workstream.

- 5.14 Whilst transformation will not mitigate the full impact of cuts, it will make best use of remaining resources to ensure the Council continues to meet its statutory responsibilities, service priorities and external and internal customer needs, where possible.
- 5.15 Reductions in service budgets of **£1.042 million** have been achieved in 2023/24. A further **£1.713 million**, previously agreed for 2024/25 has largely been delivered and work is underway to achieve a further **£3.288 million** for 2025/26 across the whole programme. In addition, the new Strategic Leadership Structure approved by the Finance & Resources Committee on 20 June 2023 (Report No. 23/195) will contribute further recurring savings of **£789,000** by 2026/27.
- 5.16 The 2024/25, 2025/26 and 2026/27 Provisional Revenue Budgets includes reductions in expenditure from Strategic Commissioning & Procurement (**£1.5 million**) and phase 2 of the leadership review (**£1.5 million**).
- 5.17 In total the programme has generated and is targeted to deliver over **£10 million** in reduced costs and resources by 2026/27. As projects continue to be identified and progressed; cost avoidance and further reductions in resourcing will be identified and reported to Council.

### **Progress Update – Culture & Behaviours**

- 5.18 To enable the change required, we recognise the need to set the right conditions so that our people feel supported through organisational transformation. Fundamental to supporting our employees is the cultural engagement programme, which has a focus on the Council's purpose, vision and values, ensuring that these are reflected in behaviours. It looks to continue to grow a culture where individuals are valued and treated with respect.
- 5.19 Over the past year, a new Leadership and Competencies Framework and Performance and Development Discussion framework have been introduced. These set out the behaviours, skills and actions needed from our leaders and staff, with a focus on performance and outcomes which contribute towards the Council's priorities.
- 5.20 Reshaping our workforce is key as we move through the change process to enable a shift of resources to where they are needed most, whilst also developing and skilling our employees to meet changing priorities. These changes will take time to be fully effective and a new 3-year People and Culture Strategy is currently being developed to create the conditions to enable delivery of this.

### **Supporting our workforce**

- 5.22 The Council recognises the impact that the budget and change proposals will have on its employees. As an organisation of people delivering services to, for and with people our employees are the Councils most important asset. We remain committed to engaging with, supporting, and developing our

employees as we re-shape our workforce to deliver the services our communities need. As we see reductions in our workforce through required budget measures, it is imperative that officers and members continue to focus on organisational priorities. This will see a reduction on officer capacity to respond to and deliver non statutory and/or non priority activities, including those requests made by members. There is a continuing requirement for officers and members to set out the impact of budget reductions to communities and that Council will not be able to continue to deliver all services at the levels which have previously been available.

- 5.23 A new People and Culture Strategy that reflects the Council's values and incorporates workforce planning, health and wellbeing, growing organisational culture, engagement, along with a programme of training and development will be submitted to Committee later in 2024.
- 5.24 The [Framework for Managing Workforce Change](#) was reviewed in February 2023 (Report No. 23/33 refers). The framework ensures that the Council promotes fair, consistent, and equitable treatment of employees during change. It is one of several tools that support transformation, a culture of innovation, our ongoing commitment to employability, as well as supporting learning opportunities for all employees affected by transformation and change.
- 5.25 In recognition of the changes to how and where we work, the draft [Flexible Working Framework](#) was approved by the Finance and Resources Committee on 31 January 2024 (Report 24/42). The Framework brings together the different provisions which support increased levels of flexibility, formalises hybrid working as a workstyle and sets out key principles which help maintain a focus on operational and customer need. The Working Smarter project will ensure both staff and office space work to optimum efficiency.

### **Next Steps**

- 5.26 The next phase of the Transformation and Change programme will be essential for the Council to help mitigate the significant financial challenges that it faces. With Strategic Leads now in post and getting up to speed with their new remits and new teams, there is an opportunity to review portfolios and identify areas for service redesign and business improvement.
- 5.27 Work is already underway to develop business insights profiles which will focus on developing and improving the quality of business intelligence across the Council that will support the ability to identify options and opportunities for change and redesign.
- 5.28 The profiles will also inform Phase 2 of the Leadership Review, which will include redesigning the functions and structures which support Strategic Lead portfolios. The budget reductions for 2024/25 and beyond will be achieved through a range of measures i.e. realignment of teams and structures, a review of budget reductions over recent years to see the impacts on all service areas, leadership capacity at all levels across the organisation and

workforce management arrangements to optimise how resource is utilised across the Council.

5.29 Once final budget decisions have been made, all proposals will be reviewed alongside transformation and change projects and service delivery arrangements. This will fully align the Council's budget and change plans to ensure the best use of remaining resources to deliver on our agreed priorities. This model of linking organisational change, workforce and asset management planning and budget considerations will be further embedded over the coming year and reflected in updates via Finance and Resources Committee and future Strategic Planning and Budget reports.

5.30 **ACTION: Note the update on transformation activities – RECOMMENDATION A**

## **6. SCOTTISH GOVERNMENT BUDGET**

6.1 The principles and approach set out in the previous section have been applied within the context of the budget available to the Council for this year. This is largely informed by the decisions made in the Scottish Government Budget.

6.2 The Scottish Government budget for 2024/25 was published on 19 December 2023 which was followed by Local Government Finance Circular 8/2023 on 21 December.

### **Local Government Finance Circular 8/2023**

6.3 Local Government Finance Circular 8/2023 includes the provisional financial settlement for 2024/25 at an individual Council level. The Settlement only included information for 2024/25.

6.4 The Circular provides details of the provisional total Revenue and Capital funding allocations for 2024/25, as well as the latest information on funding redeterminations for 2023/24. The Circular also provides details on a range of business rates measures, including the 2024/25 Non-Domestic Rates poundage.

6.5 The provisional total funding allocations form the basis for the annual consultation between the Scottish Government and COSLA ahead of the Local Government Finance (Scotland) Order 2023 being presented to the Scottish Parliament. This is currently scheduled for 28 February 2024.

6.6 The Circular sets out a national funding package of **£13.9 billion** and includes:

- **£950.9 million** that has now been baselined into General Revenue Grant.
- an additional **£230 million** to deliver the payment of £12 per hour minimum pay settlement for adult social care workers.

- an additional **£11.5 million** to support the uprating of free personal and nursing care rates.
- an additional **£6 million** to support the expansion of the free school meals policy.
- an additional **£6.8 million** for discretionary housing payments.
- **£145.5 million** to support additional teachers and support staff.
- **£242 million** to support teacher pay uplifts, and.
- **£266.2 million** to support local government pay.

6.7 As has been the case in previous years, Finance Circular 8/2023 also contained information on revenue funding which has still to be distributed. The undistributed national funding is set out below.

- Teachers Induction Scheme – **£37.6 million**
- Discretionary Housing Payments – **£92.7 million**
- Gaelic – **£0.103 million**
- Scottish Disability Allowance – **£3.5 million**
- Social Care – **£230 million**

6.8 Based on Finance Circular 8/2023, the total Revenue funding being made available by the Scottish Government to Perth & Kinross Council in 2024/25 is **£337.738 million** (see **Table 1** below).

**Table 1: Scottish Government Grant Funding – Perth & Kinross Council**

	<b>2024/25</b>	<b>2023/24</b>
	<b>£m</b>	<b>£m</b>
General Revenue Funding	269.418	239.627
Non-Domestic Rates	64.514	60.754
Ring-Fenced Grants	3.806	17.725
<b>TOTAL REVENUE FUNDING</b>	<b>337.738</b>	<b>318.106</b>

Source: Finance Circular 8/2023 – 21 December 2023  
Finance Circular 11/2022 – 10 January 2023

6.9 The 2024/25 Scottish Government provisional funding allocation of £337.738 million represents a **£19.632 million** increase in absolute cash terms from the allocation for 2023/24 (or 6.2%).

6.10 However, the 2024/25 provisional funding allocation includes **£18.319 million** where there is an expectation or requirement for the Council to apply funding for a stated purpose (most notably 2023/24 pay awards and social care (living wage)).

6.11 Therefore, on a like for like basis, the provisional Scottish Government funding allocation for 2024/25, represents a **£1.313 million** increase (or 0.4%) over the equivalent position for 2024/25 as set out in Finance Circular 11/2022.

6.12 **Table 2** below summarises the movements in the total funding package from the Scottish Government to facilitate a comparison of the 2024/25 provisional allocation with 2023/24 on a comparable basis.

**Table 2: Cash Movements between 2023/24 & 2024/25 (on a comparable basis)**

	£m
2023/24 – Finance Circular 11/2022	<b>318.106</b>
2024/25 – Finance Circular 8/2023	<b>337.738</b>
<b>Year on year cash increase in funding</b>	<b>19.632</b>
<b>Year on year % increase in cash funding</b>	<b>+6.2%</b>
Less:	
- funding directed to service delivery	(18.319)
<b>£ Increase (on a comparable basis)</b>	<b>1.313</b>
<b>% Increase</b>	<b>0.4%</b>

6.13 The increase set out in **Table 2** above does not take account of the additional impact of inflation, which is significant, or increasing demand for Council services.

6.14 The Scottish Government has still to allocate significant funding to Councils including adult social care, discretionary housing payments and the teachers' induction scheme. Once these allocations are known, the Finance & Resources Committee will be asked to approve the 2024/25 Revenue Budget. In addition, the UK Government have announced funding for English local authorities which may flow through to Scotland through Barnett Consequentials. It is anticipated that the outcome of this will not be known until after the Council meeting on 28 February 2024.

### **Implications for the 2024/25 Capital Budget**

6.15 Finance Circular 8/2023 also includes provisional Capital Grant allocations for 2024/25. The impact of these allocations is included within the Strategic Investment & Capital Budget 2024/25 – 2029/30 report (Report No. 24/64 refers) which is on the agenda for this special meeting of the Council.

### **Non-Domestic Rates**

6.16 Finance Circular 8/2023 also includes the Non-Domestic Basic Rate poundage for 2024/25 of **49.8p**, no change from 2023/24. Two additional



rates are levied on properties with rateable values over £51,000 (54.5 pence) and £100,000 (55.9 pence) respectively.

## 7. 2024/25, 2025/26 & 2026/27 PROVISIONAL REVENUE BUDGETS

7.1 The Council approved the 2024/25 and 2025/26 Provisional Revenue Budgets on 1 March 2023. In doing so, the Council approved expenditure pressures and budget reductions which are set out in **Table 3** below (Report No. 23/72).

**Table 3: Decisions Taken by Council on 1 March 2023**

	2024/25 £m	2025/26 £m	Total £m
Expenditure Pressures	5.542	3.399	8.941
Budget Reductions	5.140	4.513	9.653

7.2 As a result of the decisions taken on 1 March 2023, the Council had a known **opening deficit** in **2024/25 & 2025/26** of **£1.954 million & £1.551 million** respectively. These deficits are the basis for updating the 2024/25 & 2025/26 Provisional Revenue Budgets and setting the 2026/27 Provisional Revenue Budget for the first time.

7.3 The information that follows in this section sets out several adjustments that are included within the 2024/25, 2025/26 and 2026/27 Provisional Revenue Budgets.

7.4 On 8 February 2023, the Council approved a change in accounting policy in relation to **Service Concession** arrangements (Report No. 23/43 refers). This change created recurring capacity of approximately £3 million and a non-recurring contribution from revenue balances of £31.2 million. Of the non-recurring contribution in 2023/24 Revenue Budget, **£10 million** unwinds in 2024/25 and requires to be addressed.

7.5 In the revenue monitoring updates considered by the Finance & Resources Committee, the **Council Tax Reduction Scheme** has been identified as an expenditure pressure that requires to be addressed. On that basis, it is proposed that **£1.2 million** is added to the base budget for this activity.

7.6 Two adjustments are required in relation to **staff costs**. Firstly, because this is the first time the Council has set the 2026/27 Provisional Revenue Budget, it is necessary to include a provision for pay awards. Consistent with the Medium-Term Financial Plan, approved by Council in October 2023, the budgeted increase is set at 3% which equates to **£8 million**. Secondly, the Council has been advised of a reduction in the employer's superannuation contribution rate from 1 April 2024 which generates a net recurring saving of **£1.050 million**.

7.7 There have been several **Council approved decisions** which impact on the Provisional Revenue Budgets including Council Tax premium on second homes, non-domestic rates relief, leadership review and the Medium-Term

Financial Plan. The financial impact of these decisions is **£3.005 million** and **£3.525 million** in **2024/25** and **2025/26** respectively.

- 7.8 An **officer review of budgets** has been undertaken to contribute towards the delivery of balanced revenue budgets. This exercise involved an examination of budgets and assumptions included in existing approved revenue budgets and has identified reductions of **£2.510 million, £85,000 and £80,000** in **2024/25, 2025/26** and **2026/27** respectively. None of these adjustments impact on the delivery of Council priorities. This is in addition to the transformation reductions and savings identified at paragraph 5.17 above.
- 7.9 The process for updating the 2024/25 and 2025/26 Provisional Revenue Budgets and preparing the 2026/27 Provisional Revenue Budget included the preparation of Executive Summaries that set out **Expenditure Pressures** and **Budget Reductions**.
- 7.10 The Executive Summaries include an assessment of the potential impact of expenditure pressures and budget reductions against the following criteria:
- **Fairness** – including the potential socio-economic impact on vulnerable individuals and groups.
  - **Workforce** – including information on numbers of employees affected, vacancies, staff turnover and fixed term contracts.
  - **Customers** – including information on the effect on all customers /stakeholders (both external and internal).
  - **Equalities/Diversity** – ensuring that any statutory equalities issues are considered.
  - **Outcome & Performance** – identifying any significant impact on the Local Outcomes Improvement Plan and/or Service Business Management and Improvement Plans.
  - **Climate Change** – including positive and negative impact
- 7.11 The potential workforce implications identified within the Executive Summaries include vacant posts and will be influenced by turnover. The Council's positive and proactive approach to workforce management is designed to mitigate the impact on its people, including investment in skills for the future, retraining, support to take on new job roles, career coaching and building resilience.
- 7.12 Equality and Fairness Impact Assessments for individual expenditure pressures and reductions were prepared which facilitated the preparation of a cumulative impact assessment, circulated to all Elected Members in advance of this special meeting of the Council.
- 7.13 The Executive Summaries have been subject to scrutiny by Elected Member Budget Review Groups which commenced in December 2023. The detailed analysis of these expenditure pressures and reduction proposals are set out

in **Appendix B**. Total updated expenditure pressures of **£7.552 million** and total budget reductions of **£21.384 million**, are summarised in **Table 4**.

**Table 4: Expenditure Pressures and Budget Reductions**

	<b>2024/25 £m</b>	<b>2025/26 £m</b>	<b>2026/27 £m</b>	<b>Total £m</b>
Expenditure Pressures	4.084	1.169	2.299	7.552
Budget Reductions	(8.657)	(4.030)	(8.697)	(21.384)

- 7.14 In paragraph 6.11, detailed information on the financial implications of the **Local Government Settlement** is included. This includes **£1.313 million** of funding that is un-hypothecated.
- 7.15 The Council has also been advised of funding of £4.739 million in 2024/25 from the Scottish Government to support a **Council Tax Freeze**. The Council had previously set an indicative Council Tax increase of 3.9% for 2024/25. The funding offered to Perth & Kinross Council is **£703,000** greater than the indicative increase and is available to contribute towards the 2024/25 Revenue Budget. At this time, the additional funding for the Council Tax freeze is not included in Finance Circular 08/2023.
- 7.16 **ACTION: The Council is asked to approve the offer of funding from the Scottish Government to support a Council Tax freeze in 2024/25 – RECOMMENDATION B.**
- 7.17 Given the significant risks impacting on Council Services in future financial years, it is considered prudent to create a contingency budget to contribute to unforeseen events, including cost pressures, service needs and income shortfalls. To that end the 2025/26 and 2026/27 Provisional Revenue Budgets include **£1.395 million** and **£2.003 million** respectively. At this time the indicative budgets for these years do not fully reflect a number of inflationary elements and these figures will be updated in the next budget setting process.
- 7.18 With all the adjustments set out above, the Council has a balanced provisional revenue budget for 2024/25 and a limited amount of financial contingency to address future pressures in 2025/26 and 2026/27.

**Table 5: 2024/25, 2025/26 & 2026/27 Provisional Revenue Budget Adjustments**

	<i>Para Ref</i>	<b>2024/25 £m</b>	<b>2025/26 £m</b>	<b>2026/27 £m</b>
Opening Deficit	7.2	1.954	1.551	-
Service Concessions	7.4	10.000	-	-
Council Tax Reduction Scheme	7.5	1.200	-	-
Staff Costs	7.6	(1.050)	-	8.000
Council Decisions	7.7	(3.005)	-	(3.525)
Officer Review of Budgets	7.8	(2.510)	(0.085)	(0.080)
Expenditure Pressures	7.13	4.084	1.169	2.299
Budget Reductions	7.13	(8.657)	(4.030)	(8.697)
Local Government Settlement	7.14	(1.313)	-	-
Council Tax Freeze	7.15	(0.703)	-	-
Contingency	7.16		1.395	2.003
<b>Balanced Provisional Revenue Budgets</b>		-	-	-

- 7.19 Elected Members are reminded that the balanced Provisional Revenue Budgets, as set out in **Appendix B**, are based upon the assumption that all expenditure pressures and all reductions within the Executive Summaries attached as **Appendix C** are approved. Furthermore, this position is subject to the current known funding available from Government.
- 7.20 The 2024/25, 2025/26 and 2026/27 Provisional Revenue Budgets have been prepared based upon the information currently available, both in terms of financial resources and anticipated service delivery pressures. The analysis reflects the judgement of Council officers, a focus on Council priorities and financial principles, however, there is a significant risk that these assumptions may require to be revised as part of the ongoing monitoring of Council expenditure and income.
- 7.21 Finally, the Council is recognised by external auditors for its prudent approach to financial management. Given the level of uncertainty over the short to medium term in relation to additional expenditure, reduced income, the previously approved use of Reserves, and the unknown impact of the cost of living on local communities and the local economy, Council is advised to adopt a cautious and prudent approach towards the application of Reserves. Council has already agreed the principle of not funding recurring activity from general fund reserves.
- 7.22 ACTION: The Council is asked to approve the 2024/25, 2025/26 and 2026/27 Provisional Revenue Budgets as set out in Appendix B – RECOMMENDATION C.**

- 7.23 Elected members should be aware that when the decisions already taken on 1 March 2023 are combined with the proposals being considered in updating provisional revenue budgets, there are budget reductions of **£31.037 million** across all 2024/25, 2025/26 and 2026/27 which are set out in **Table 6**

**Table 6: Combined Expenditure Pressures & Budget Reductions**

	<b>24/25 £m</b>	<b>25/26 £m</b>	<b>26/27</b>	<b>Total £m</b>
Pressures – 1 March 2023	5.542	3.399	-	8.941
Pressures – 28 February 2024	4.204	1.169	2.299	7.672
<b>Total Expenditure Pressures</b>	<b>9.746</b>	<b>4.568</b>	<b>2.299</b>	<b>16.613</b>
Reductions – 1 March 2023	(5.140)	(4.513)	-	(9.653)
Reductions – 28 February 2024	(8.657)	(4.030)	(8.697)	(21.384)
<b>Total Reductions</b>	<b>(13.797)</b>	<b>(8.543)</b>	<b>(8.697)</b>	<b>(31.037)</b>

- 7.24 Council is also advised that there may be delays implementing some additional expenditure proposals, to allow lead in arrangements to be established, this may result in some activity slipping into future financial years. Any additional projects introduced through the Revenue Budget Motion / Amendments, must reflect the Council’s priorities and approved financial principles, including a focus on need rather than responding to demand and be based on evidence and data. Delivery of new proposals may also require a commensurate increase in staffing capacity which may delay implementation as the appropriately skilled officers are recruited.

### **Council Tax Collection Rate**

- 7.25 In previous financial years, the Council has budgeted for a Council Tax collection rate of 98%. This target, whilst challenging, was supported by the Council’s collection performance over recent years and represents a realistic budgeted collection rate in “normal” times.
- 7.26 Elected members receive regular updates on Council Tax collection through reporting to the Finance & Resources Committee.
- 7.27 Despite the challenges facing households, Council Tax collection is holding up. It is therefore proposed that the collection rate of 98% is maintained for 2024/25, 2025/26 and 2026/27. It should, however, also be noted that there remains a risk to collection levels due to the economic environment, changes in legislation in relation to debt recovery and welfare reform. The cost-of-living crisis along with Covid-19 and its impact on household incomes may also continue to have a significant impact.
- 7.28 It usually takes on average around six years to reach or exceed a collection level of 98%. The Council remains committed to sustaining and improving performance in respect of all its income recovery activities.

**7.29 ACTION: The Council is asked to agree a Council Tax collection rate of 98% in 2024/25, 2025/26 and 2026/27 – RECOMMENDATION D.**

### **Council Tax Base**

7.30 The number of chargeable band D equivalent dwellings for Council Tax purposes, the Council Tax base (after adjusting for assumed non-collection of 2%), is estimated to be as follows:

**Table 7: council tax – number of band d equivalent properties**

2024/25	73,718
2025/26	74,577
2026/27	75,228

7.31 The Council's tax base is regularly reviewed, based upon an analysis of recent trends, and adjusted for anticipated growth in the number of dwellings as well as increases in the number of discounts and exempt dwellings.

**7.32 ACTION: The Council is asked to approve the Council Tax bases set out in Table 7 above – RECOMMENDATION E.**

### **Council Tax Rates**

7.33 On 1 March 2023, the Council approved indicative Council Tax increases of **3.9%** for **2024/25** and **2025/26**. In October 2023, the Council approved the updated Medium Term Financial Plan (Report No. 23/72 refers) which included an indicative increase of **3%** for **2026/27** as a planning assumption.

7.34 The 2024/25 Provisional Revenue Budget has been constructed on the basis that the Council will accept the funding towards a Council Tax freeze. Therefore, it is proposed that there is no increase in Council Tax for 2024/25.

**7.35 ACTION: The Council asked to approve no increase in Council Tax for 2024/25 – RECOMMENDATION E.**

7.36 The 2025/26 and 2026/27 Provisional Revenue Budgets have been constructed in line with previous decisions of Council i.e. 3.9% and 3%.

7.37 However, in recognising the pressures on the Capital Budget, which are set out in the separate report on the agenda for this special meeting of the Council, it is proposed to add a further 1% to 2025/26 and 2026/27 which will generate additional income of **£1.047 million** and **£1.149 million** in 2025/26 and 2026/27 respectively. This additional income will be applied to Loan Charges to support the Capital Budget.

**7.38 ACTION: The Council asked to approve indicative Council Tax increases for 2025/26 and 2026/27 of 4.9% and 4% – RECOMMENDATION G.**

7.39 Beyond these financial years, it is proposed that the policy is extended so that in future years, 1% of Council Tax income is ringfenced and applied to

supporting the Capital Budget to ensure delivery of key infrastructure projects such as Destiny Bridge, Perth Museum, Perth High School and Blairgowrie Recreation Centre as well as supporting the programmes such as roads, bridges and IT investment. This position will be kept under review.

7.40 **ACTION: The Council asked to approve that future Council Tax increases allocate 1% towards loans charges which will support the Capital Budget – RECOMMENDATION H.**

7.41 For illustrative purposes, a 1% increase in Council Tax to support the Capital Budget means an annual increase of less than £14 which represents a weekly increase of 27p or monthly increase of £1.17.

7.42 In the event that future Council Tax increases are restricted or prohibited, a corresponding amount from the Revenue Budget would be applied to Loan Charges in order to ensure the sustainability of the Capital Budget in the medium and longer term.

### **Fees and Charges**

7.43 The proposals set out in **Appendix B** include the financial implications of increases to existing levels of charges in 2024/25. Full details of recommended charges for 2024/25 are set out in **Appendix D**.

7.44 The annual review of charges considers several factors including an assessment of previous year's income levels, trends in user demand, inflationary pressures, savings targets, alternative charging structures and the potential impact on vulnerable groups.

7.45 All fees and charges should be set in line with the approved individual charging policy and fall into one of the following categories set out in **Table 8** below.

**Table 8: Charging Categories**

<b>Charging Strategy</b>	<b>Objective</b>
Commercial Charges	The Council aims to cover the cost of providing the service and make a surplus.
Full Cost Recovery	The Council aims to cover the cost of providing the service from those who use it.
Subsidised	The Council wishes users of the service to contribute to the costs of providing it. This might meet a service objective or allow competition with other providers.
Free	The Council chooses to make the service available at no charge to meet a service objective.
Statutory	Charges are determined in line with legal requirements.

## Perth and Kinross Integration Joint Board

- 7.46 The Public Bodies (Joint Working) (Scotland) Act 2014 introduced joint working with NHS (Tayside) in the form of an Integrated Joint Board (IJB) for the delivery of health and social care across Perth and Kinross.
- 7.47 The Perth and Kinross IJB has an approved Strategic Commissioning Plan for 2020-25 and a series of Strategic Delivery Plans to deliver on its objectives for vulnerable adults who rely upon community health and social care for daily living. The IJB has issued directions to the Council to deliver integrated health and social care, and, to support transformation in key priority areas such as older people services including care at home; expansion of support and independent living for people with a learning disability service and securing better outcomes in community mental health. The IJB has agreed to revise its Strategic Commissioning Plan, to update its Strategic Needs Assessment in 2023, and finalise this in 2024. (mid-term).
- 7.48 The Executive Leadership Team has continued to support the development of a range of transformational approaches to service provision aimed at building on best practice in health & social care provision.
- 7.49 The Local Government Finance Circular 8/2023 issued on 21 December 2023 confirmed that the funding allocated to Integration Authorities should be additional and not substitutional to each council's 2023/24 recurring budgets.
- 7.50 The 2024/25 Provisional Revenue Budget assumes the contribution to the IJB will meet the commitment set out above in paragraph 7.49. The Council will pass on its full share of the funding for health and social care costs and no inflation or savings will be allocated to the IJB contribution.
- 7.51 The 2024/25 Provisional Revenue Budget assumes a pass through of in funding to the Health & Social Care Partnership of **£3.087 million** as provided for in the local government funding settlement from the Scottish Government. In addition, the application of **£1.140 million** towards the cost of the 2023/24 pay award.
- 7.52 The IJB is scheduled to meet on 20 March 2024 to consider its budget for 2024-25. This budget will consider the funding received from each Partner Body alongside the pressures which have been identified for 2024-25. The IJB will require to make decisions in relation to savings to deliver a balanced budget for 2024-25. Until both partners have confirmed their 2024/25 Revenue Budget, there is a risk to the delivery of the IJB Strategic Delivery Plan.
- 7.53 **ACTION: The Council is requested to approve the contribution of £87.438 million to Perth & Kinross Health & Social Care Partnership in the 2024/25 Provisional Revenue Budget – RECOMMENDATION I.**
- 7.54 In addition, the Scottish Government has still to allocate £230 million of funding nationally towards adult social care the Real Living Wage. It is anticipated that the Council's share of this national funding will be



approximately £7 million. This funding is required to deliver the £12 per hour minimum pay settlement for adult social care workers in commissioned services via agreed contract uplifts.

### Composite Capital Budget

- 7.55 The agenda for this special meeting of the Council includes a report on the Strategic Investment & Capital Budget 2024/25 – 2029/30 report (Report No. 24/64 refers). Within that report, is an update on several immediate inflationary pressures facing the Capital Budget as well as projections on the Capital Fund, which is being utilised to smooth the impact on the Revenue Budget of the significant capital expenditure in the short term.
- 7.56 To that end, the 2024/25 Provisional Revenue Budget includes a recurring increase in the loan charges budget of **£800,000** to support the Capital Budget in the medium term.
- 7.57 The 2025/26 & 2026/27 Provisional Revenue Budgets also include a proposal to apply 1% of future Council Tax increases to supporting the Capital Budget.

### Budget Consultation Exercise

- 7.58 Between 8 December 2023 and 7 January 2024, the Council carried out an online consultation exercise to gauge residents’ views on budget issues and priorities.
- 7.59 Overall, there were **761** responses submitted to the on-line survey which is consistent with previous year’s budget only exercises (in 2023/24 the exercise included the corporate plan consultation, and the response rate was higher). **Appendix E** provides details on the 761 responses and a report that was shared with Budget Review Groups.
- 7.60 The budget consultation has provided feedback on priorities and themes that are important to people in Perth and Kinross. It has also provided further suggestions which can be used to inform the budget process and wider engagement exercises. The Council will continue to build on its approach to involve communities who are seldom heard, benchmarking with Community Planning Partners and local community groups to ensure that it understands the issues important to them.

### Scottish Water Charges

- 7.61 The Council has received notification from Scottish Water that domestic water supply and waste water collection charges for 2024/25 will increase by **8.8%**. This results in a band D equivalent charge for water and wastewater from Scottish Water of £546.39, an increase of £44.10, (£502.29 in 2023/24). The split between water and wastewater is set out in **Table 9** below.

**Table 9: band d water & wastewater charges for 2024/25**

	Water	Wastewater	Total
Band D	£252.90	£293.49	£546.39

7.62 Therefore, if the Council chooses to freeze Council Tax rates in 2023/24, households will still see an increase in bills because of the increase in charges from Scottish Water.

7.63 Scottish Water charges for water and wastewater continue to be charged using the Council Tax multiplier that was in place prior to 1 April 2017.

## 8. RESERVES STRATEGY

8.1 In accordance with the existing statutory and regulatory framework, the Head of Finance, as Responsible Financial Officer (or “Proper Officer”), is responsible for advising the Council on the level of Reserves it should hold.

8.2 In determining medium term financial plans and preparing budgets, the Council needs to consider the establishment and maintenance of Reserves in accordance with its statutory powers. Reserves can be held for three main purposes:

- Working balances to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing – this forms part of General Reserves.
- A contingency to cushion the impact of unexpected events or emergencies – this also forms part of General Reserves.
- A means of building up funds often referred to as Earmarked Reserves, to meet known or predicted liabilities.

8.3 LAAP Bulletin 99 also provided guidance on the further categories of Earmarked Reserve that the Council is permitted to hold including insurance, unspent grants and school balances.

8.4 The 2022/23 Audited Annual Accounts included **£69.723 million** of General Fund Reserves. More details on the levels of cash backed Reserves are set out in **Appendix F**. When the earmarked Reserves of **£51.553 million** are removed, there was an uncommitted balance of **£18.170 million** which equates to **4.0%**.

### Proposals to Earmark Reserves

8.5 Revenue Budget 2023/24 Update No 3, which was considered by the Finance & Resources Committee on 31 January 2024 (Report No. 24/40 refers), included the projected outturn for the Council’s 2023/24 General Fund Revenue Budget. These projections have been further refined to recognise several adjustments which are required in closing the Council’s 2023/24 Annual Accounts and represent material changes to the projected outturn.

8.6 The impact of these projections on the level of balances is summarised in **Appendix G**, which indicates a projected General Fund (excluding HRA) balance of **£47.042 million** at 31 March 2024. Of this projected balance, **£32.905 million** is earmarked for the specific purposes set out in **Table 11** below at paragraph 8.8 with a projected uncommitted balance of **£14.137 million**.

- 8.7 There remain some areas of uncertainty in relation to the projected level of balances at 31 March 2024 including the final impact of weather-related events or additional grant income.
- 8.8 Based on the Council's existing financial and policy commitments and the work undertaken in preparing the Provisional Revenue Budgets, it is proposed that the amounts included in **Table 10** be earmarked against the projected General Fund balance.

**Table 10: Earmarked General Fund Balances**

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£'000</b>	<b>£'000</b>
<b>Projected General Fund Balance - 31 March 2024 (Per Appendix G)</b>	<b>47,042</b>	<b>69,723</b>
<b>Less: Proposed Amounts Earmarked Against Balances:</b>		
Transformation and Workforce Management	(6,952)	(9,530)
Revenue Grants	(6,292)	(15,947)
Developer Contributions	(6,194)	(5,540)
Affordable Housing	(4,241)	(4,353)
School Estate	(1,900)	(2,063)
Anti-Poverty Measures	(1,847)	(2,666)
Car Parking	(1,512)	(1,512)
Culture	(1,081)	(1,172)
Non-Recurring Pressures c/f from 2023/24	(703)	0
Modern Apprentices / Graduate Trainees	(340)	(340)
School Counsellors	(329)	(556)
Services for Children, Young People and Families	(281)	(2,139)
Property Maintenance	(262)	(271)
Devolved School Management Balances	(239)	(722)
Works Maintenance	(200)	(400)
Community Resilience	(175)	0
Salix	(100)	(113)
PH2O	(62)	(212)
Local Action Partnerships	(60)	(90)
Local Government Elections	(53)	0
Community Investment Fund	(38)	(89)
Ventilation measures	(24)	(114)
Financial Assistance	(20)	0
Non-Recurring Pressures c/f from 2022/23	0	(1,699)
Decant schools	0	(700)
Perth & Kinross Offer	0	(252)
Grounds maintenance	0	(60)
Financial Insecurity	0	(680)
Climate Change	0	(153)
World cycling	0	(180)
<b>Total earmarked reserves</b>	<b>(32,905)</b>	<b>(51,553)</b>
<b>Revised Projected Uncommitted Balance at 31 March 2024</b>	<b>14,137</b>	<b>18,170</b>

- 8.9 The balances identified in **Table 11** above and described in more detail in **Appendix H** will be monitored as part of the revenue monitoring process. Any proposals to make use of the balances will be subject to approval by either the Finance & Resources Committee or Council.
- 8.10 Within the earmarked Reserve for Transformation and Workforce Management, **£800,000** has been allocated to support the transformation of Care at Home and Reablement within the Health & Social Care Partnership. This investment will mitigate future years' cost pressures. This funding will be drawn down throughout 2024/25 as required following approval by the Finance & Resources Committee.
- 8.11 **ACTION: The Council is asked to maintain a prudent approach to the application of reserves and earmark the General Fund Balances identified in Table 11 above and Appendix H – RECOMMENDATION J.**

#### **Proposed Approach to Managing Unearmarked General Fund Reserves**

- 8.12 To assess the adequacy of unearmarked General Fund Reserves, it is necessary to take account of the strategic, operational and financial risks facing the Council, which are set out in **Section 9** of this report.
- 8.13 In addition, Councils are expected to retain the equivalent of 0.2% of their annual Net Revenue Budget to deal with unforeseen emergencies (**£797,780** in 2023/24 for Perth & Kinross Council) before being eligible for support through the Bellwin Scheme.
- 8.14 Taking account of all the risks and historical experience in Perth and Kinross since 1996, it is recommended that the targeted level of uncommitted non-HRA General Fund Reserves continues to be in the range of 2% to 4% of the Council's Net Revenue Budget in the medium term.
- 8.15 Based on the Net Provisional Revenue Budget for 2024/25 of **£462.700 million** as detailed in **Appendix B**, this would mean a level of uncommitted Reserves of between approximately **£9.254 million** and **£18.508 million** for 2024/25.
- 8.16 The Council has targeted a level of uncommitted Reserves between 2% and 4% range for several years. Whilst this range is still considered to be appropriate, it should be noted that the level of risk involved in managing the Council's Revenue Budget is significant. There is currently no confirmation of the Council's Scottish Government funding beyond 2024/25 and it is anticipated that Council services will continue to operate in a challenging financial environment in future years.
- 8.17 Based on the level of earmarked Reserves set out in **Table 11** above, the level of unearmarked Reserves is **£14.137 million** which equates to **3.1%**
- 8.18 **ACTION: The Council is asked to approve that uncommitted Reserves are maintained at a minimum of 2% to 4% of the 2024/25 Net Revenue**

**Budget which equates to £9.254 million to 18.508 million –  
RECOMMENDATION K.**

- 8.19 In the event that any use of General Fund Reserves is made in determining the 2024/25, 2025/26 or 2026/27 Revenue Budgets, this should only be done on the basis of a sustainable strategy, which ensures that future years' Revenue Budgets are not dependent upon the continuing use of Reserves.
- 8.20 **Appendix I** to the report shows the contributions to and from Reserves recommended in setting the Provisional Revenue Budget for 2024/25 and anticipated in 2025/26 and 2026/27.
- 8.21 The Council holds several other cash backed Reserves including the Capital Statutory Fund, Insurance Fund, Capital Fund and Capital Grants Unapplied Fund which are further detailed in **Appendix F**.

**9. RISK ASSESSMENT**

- 9.1 Determining the Revenue Budget and Reserves Strategy requires consideration of the strategic, operational and financial risks potentially facing the Council. The General Fund Reserves Strategy is integral to supporting the Council's approach to the management of financial risk. Both the uncertainty of future events and resource constraints make it impractical to mitigate against all potential risks. In developing its medium-term financial plan, the Council must also be aware of the sustainability of its expenditure proposals. Significant risks, which are of relevance are outlined below.
- 9.2 Council will be kept up to date on the impact of these risks through revenue monitoring reports to the Finance & Resources Committee and budget updates to Council.

**Local Government Funding Beyond 2024/25**

- 9.3 The Council only received a one-year financial settlement for 2024/25 in December 2023. It is very difficult to estimate Scottish Government future funding scenarios at individual Council level. The magnitude of any potential future funding reduction will be influenced by many aspects of the wider economic climate and UK and Scottish Government policies. The financial challenges facing the Scottish Government are known and this may have an impact on future levels of funding available to Councils.
- 9.4 Given the levels of inflation being experienced (both general and specific), the potential for further real terms reductions in funding beyond financial year 2024/25 is considered to represent a risk in the management of the budget over the medium term.
- 9.5 The potential for real terms reductions in funding is compounded over the medium term at a time of rising need and demand for Council services.
- 9.6 At this time, there is also no information on any conditions which may be attached to future local government finance settlements. For 2024/25,

Councils have been advised of financial penalties if they fail to maintain teacher and school support staff numbers. The Executive Summaries set out in **Appendix B** comply with this requirement.

- 9.7 The 2025/26 and 2026/27 Provisional Revenue Budgets also assume that there are no future restrictions on increases in Council Tax levels.
- 9.8 Following the devolvement of a number of taxes to the Scottish Government, under the terms of the Scotland Acts, the actual level of funding available to the public sector is more directly linked to the performance of the Scottish economy. Income from devolved taxation will be dependent upon the relative performance of the Scottish economy.
- 9.9 Whilst the Scottish Government has provided funding information for 2024/25 only, it remains critical that the Council continues to plan over the medium term, to allow sufficient lead in time to identify and deliver the savings that are likely to be necessary in future years. By continuing to plan for the medium term, the Council provides authority for officers to roll out the programme of significant change outlined in the Transformation & Change Strategy.
- 9.10 Finally, as set out in the Council's response to the Scottish Government consultation on a National Care Service (Report No. 21/185 refers), there is the potential for the creation of a National Care Service to have an impact upon the Council's future budget.

### **Pay Award Assumptions**

- 9.11 The 2024/25, 2025/26 and 2026/27 Provisional Revenue Budgets include a budgeted pay award of **3%** for all staff groups.
- 9.12 Pay claims for 2024/25 only have been received from all unions that far exceed the Council's budgeted provision. There is therefore a significant risk that the budgeted provision is insufficient.
- 9.13 Each movement of 1% on pay award results in an approximately **£2.250 million** increase or reduction in the cost to the Council.
- 9.14 The negotiations for the 2024/25 pay awards will likely continue beyond 28 February 2024 for all staff groups. Therefore, this represents a significant risk to the base budget (2024/25) and for all financial years going forward.

### **Teachers' Superannuation – Employers' Contributions**

- 9.15 The Council has been advised that employers' superannuation contributions for teachers will rise from 26% to 23%, a rise of 13%, from 1 April 2024. This will mean additional costs of approximately **£2 million**. It is assumed that the funding for this will flow through from the UK Government to the Scottish Government through Barnett Consequentials, and then to Councils during 2024/25.

## **Inflation**

- 9.16 There is a risk that levels of Service specific inflation exceed budgeted provisions including energy and construction and that levels of general inflation cannot be contained within existing resources as is currently assumed within the Provisional Revenue Budgets.
- 9.17 Future increases in the National Living Wage, pressure to enhance wage rates paid by service providers and suppliers and global uncertainty may also create inflationary pressures.

## **Cost of Living**

- 9.18 Undoubtedly, the cost of living will have a significant impact on Council resources over the medium term. It is likely that the Council will continue to incur additional expenditure as the cost-of-living response continues as well as seeing further pressure on income streams from both Council Tax and fees & charges due to the impact on local citizens and businesses.

## **Arms-Length External Organisations**

- 9.19 All three of the Council's Arms-Length External Organisations, Live Active Leisure, Culture Perth and Kinross and Perth Theatre & Concert Hall, are operating under challenging financial circumstances.
- 9.20 Rising costs (both revenue and capital) are placing further strain on ALEO resources. A review of ALEOs is being undertaken within the Transformation and Change Programme.

## **Tayside Contracts**

- 9.21 There is a risk that levels of inflation exceed budgeted provisions for Tayside Contracts covering construction, janitorial, catering and cleaning activities. Furthermore, with Tayside Contracts bound by national pay award negotiations there is a risk that, similar to 2023/24, future pay offers are 'bottom loaded' which have a disproportionately high effect on lower paid employees and therefore significantly increased costs in relative percentage terms (92% of Tayside Contracts staff earn below £25k per annum compared to the Scottish Council's average of 55%).
- 9.22 Tayside Contracts continue to seek ways to improve efficiency and effectiveness in their day-to-day operations to mitigate the impact of cost increases with a Change Plan and programme of Transformation being developed over the short to medium term. There is a risk, however, that these interventions alone will not be sufficient to accommodate all cost increases and as such service reductions may be required going forward.

### **Number of Band D Properties**

- 9.23 The 2023/24, 2024/25 & 2025/26 Provisional Revenue Budgets assume growth in the number of Band D equivalent properties consistent with the Medium-Term Financial Plan and is based on levels of growth currently being experienced. If the levels of growth in the number of properties do not continue, there is a risk to the budgeted level of Council Tax income.

### **Current Economic Climate**

- 9.24 There is a risk that both the Council's capacity to generate income, and the expenditure it incurs in meeting demand for its Services, may be less predictable in the current volatile economic climate.
- 9.25 In terms of income generation, there is a continued risk that Council Tax collection levels, commercial rental income and other areas of income generated by the Council may be further affected.
- 9.26 The economic climate may also increase demand for, and expenditure on Council services. This risk will require to be managed within the Council's available resources.

### **Climate Change**

- 9.27 On 15 December 2021, the Council approved its Climate Change Strategy and Action Plan (Report No. 21/245 refers).
- 9.28 Legislation has been introduced by the Scottish Government that will aim to ensure Scotland reaches net zero greenhouse gas emissions by 2045. There are also a range of challenging intermediate targets and a further possibility that these targets will be accelerated by legislation. These requirements will have implications for both revenue costs and capital expenditure.
- 9.29 As the Council strives to decarbonise, this will undoubtedly mean significant additional investment will be required. However, it must also be noted that there are major, current and proposed, national funding sources available, and the Council must ensure it is in a position to fully capitalise on these.

### **2024/25, 2025/26 & 2026/27 Revenue Budgets**

- 9.30 Council has previously been briefed on the current challenges in the construction sector and as widely reported, supply chain pressures are emerging across all sectors of the economy. There is accordingly a risk that the assumptions supporting expenditure pressures within future year Revenue Budgets vary significantly with a consequential impact upon the budget.
- 9.31 There are several areas of activity that carry a specific risk including child protection, weather events and income generation.



- 9.32 Furthermore, the 2024/25, 2025/26 & 2026/27 Revenue Budgets are constructed on the basis that approved savings are delivered. There remains a risk that due to capacity issues or changes in demand for services, these savings require to be delayed or may no longer be deliverable.
- 9.33 There is also a risk that the delivery of services continues to be impacted by the ability of the Council to recruit and retain staff with the skills required to maintain high standards of performance. Recruitment challenges continue to be an ongoing issue in many service areas with the pressures of continuing demands on the workforce and competition from other employers contributing to this challenge.

### Implications of Capital Budget

- 9.34 The Council has an established policy of drawing down the Capital Fund to support capital expenditure. As the Capital Fund reduces, resources will have to be redirected from the Revenue Budget to support the loan repayments over the short to medium term.

### Severe Weather

- 9.35 There is a risk that, as has been the case in previous years, the Council incurs further significant levels of expenditure on severe weather. **Table 11** sets out projected or final outturns on Winter Maintenance over the last ten years. The total net contribution from unearmarked Reserves over the last decade is **£4.142 million**. Officers continue to support the use of Reserves to address these potential pressures as an allocation of additional funding in the Revenue Budget would require further reductions in budgets, service delivery and potential staffing in other areas, when there is no certainty on the level of spend to be incurred.

**Table 11: Winter Maintenance Final Over / Under Spend**

2023/24	Projected over spend of £500,000
2022/23	Over spend of £759,000
2021/22	Over spend of £225,000
2020/21	Over spend £1.024 million
2019/20	Overspend £648,000
2018/19	Underspend £143,000
2017/18	Over spend of £1.350 million
2016/17	Underspend £540,000
2015/16	Over spend £59,000
2014/15	Over spend £260,000

- 9.36 Council will be kept up to date with developments through the revenue and capital monitoring updates to Finance and Resources Committee, which will be provided throughout the coming financial year.

## 10. CONCLUSIONS

- 10.1 Despite the challenges the Council faces, its workforce continues to deliver high quality services to the people of Perth and Kinross on a daily basis making a real difference to the lives of our residents. In common with all Scottish local authorities and the wider public sector, Perth & Kinross Council continues to anticipate a period of financial constraint due to growing costs at the same time as increased demand for services.
- 10.2 The cost-of-living crisis has given rise to significant financial pressure on the Council's Revenue Budget and the long-term impact upon service demand; service delivery and the Council's ability to generate and collect income will take some time to establish.
- 10.3 The wider economic situation and consequential impact on the cost of living will further exacerbate the financial and wider challenges the Council will experience over the short and medium term.
- 10.4 The Council continues to take proactive measures to enable it to address these challenges from a robust financial position and continues to develop and strengthen its arrangements for financial and resource management.
- 10.5 The Council remains committed to modernising and improving the efficiency of its services. This report reinforces the Council's commitment to the delivering the best possible services in the context of meeting challenging savings targets which requires the engagement of the Council's workforce; Elected Members; Community Planning Partners and the communities which it serves.

### Author(s)

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### Approved

Name	Designation	Date
Clare Mailer	Director – Strategy, People & Resources	21 February 2024

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

<b>Strategic Implications</b>	<b>Yes / None</b>
Community Plan / Single Outcome Agreement	None
Corporate Plan	Yes
<b>Resource Implications</b>	
Financial	Yes
Workforce	Yes
Asset Management (land, property, IST)	Yes
<b>Assessments</b>	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	Yes
Sustainability (community, economic, environmental)	Yes
Legal and Governance	None
Risk	None
<b>Consultation</b>	
Internal	Yes
External	None
<b>Communication</b>	
Communications Plan	None

### 1. Strategic Implications

#### Corporate Plan

1.1 The Council's Corporate Plan 2022 – 2028 lays out seven outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- Tackling poverty
- Tackling climate change and supporting sustainable places
- Developing a resilient, stronger and greener local economy
- Enabling our children and young people to achieve their full potential
- Protecting and caring for our most vulnerable people
- Supporting and promoting physical and mental wellbeing
- Working in partnership with communities

1.2 This report relates to all these objectives.

### 2. Resource Implications

#### Financial

2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

### Workforce

- 2.2 There are no direct workforce implications arising from this report other than those reported within the body of the main report.

### Asset Management (land, property, IT)

- 2.3 There are no direct asset management implications arising from this report other than those reported within the body of the main report.

## **3. Assessments**

### Equality Impact Assessment

- 2.4 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 2.5 The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

### Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

### Sustainability

- 3.5 Under the provisions of the Local Government in Scotland Act 2003 the Council must discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.6 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

## **4. Consultation**

### Internal

- 4.1 The Executive Leadership Team has been consulted in the preparation of this report.

## **2. BACKGROUND PAPERS**

- 2.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

## **3. APPENDICES**

Appendix A –	Overall Transformation and Change Programme Status
Appendix B	2024/25, 2025/26 & 2026/27 Provisional Revenue Budgets
Appendix C –	Executive Summaries
Appendix D –	2024/25 Fees & Charges
Appendix E –	Budget Consultation Summary Report
Appendix F –	Summary of Council Cash Backed Reserves 31 March 2023 and Projected to 31 March 2024
Appendix G –	Projected General Fund Balance at 31 March 2024 (excl HRA)
Appendix H –	Summary of Earmarked Reserves at 31 March 2024
Appendix I –	Summary of the Projected Use of General Fund Revenue Balances 2024/25, 2025/26 & 2026/27



## Appendix A

## Overall Transformation and Change Programme Status

Phase	Transformation & Change Programme	Initiation	Scope	Option Appraisal	Operating Model Developed	Transition Plan Developed	Improvement Plan Developed	Transition to Operating Model Complete	Improvement Plan Delivered	Project Delivered
<b>Phase 1</b>	<b>Consolidation</b>									
	Finance	C	C	C	C	C	C	C	O	N/S
	Property	C	C	C	C	C	C	C	O	N/S
	Strategic Planning & Performance	C	C	C	C	C	O	N/S	N/S	N/S
	Professional & Business Support – Phase 1	C	C	C	C	C	C	C	O	N/S
	Community Engagement	C	C	C	C	C	O	N/S	N/S	N/S
	Customer Services	C	C	C	C	C	O	O	O	N/S
	Press & Communications	C	C	C	C	C	C	C	O	N/S
	Commissioning & Procurement	C	C	C	C	C	O	O	N/S	N/S
	Human Resources & Organisational Development	C	C	C	C	C	C	C	O	N/S
<b>Phase 2</b>	<b>Existing and New Projects</b>									
	Additional Support Needs	C	C	C	N/A	N/A	O	N/A	N/S	N/S
	Whole Family Wellbeing	C	C	C	N/A	N/A	O	N/A	N/S	N/S
	ALEOs	C	C	C	N/A	N/A	N/S	N/A	N/S	N/S
	Transport	C	C	O	N/A	N/A	N/S	N/A	N/S	N/S
	Professional & Business Support – Phase 2	C	O	N/S	N/S	N/S	N/S	N/S	N/S	N/S
	Multi-Disciplinary Locality Working	C	C	O	N/A	N/A	N/S	N/A	N/S	N/S
	Working Smarter	C	C	O	N/A	N/A	N/S	N/A	N/S	N/S

## Key Milestone Status

C	Stage complete
O	Ongoing
N/S	Not started
N/A	Not applicable





## APPENDIX B

**PROVISIONAL REVENUE BUDGET**

	2024/25	2025/26	2026/27
	<u>£000</u>	<u>£000</u>	<u>£000</u>
Economy, Place & Learning	258,858	254,726	248,448
Strategy, People & Resources	90,177	86,267	86,910
<b>Sub-Total: Service Budgets</b>	<b>349,035</b>	<b>340,993</b>	<b>335,358</b>
<b><u>Corporate Budgets</u></b>			
Health & Social Care Partnership	87,438	87,433	87,433
Contribution to Valuation Joint Board	1,328	1,328	1,328
Capital Financing Costs	16,478	18,066	19,756
Interest on Revenue Balances	(5,411)	(4,474)	(3,513)
Contribution to Capital Fund	6,710	5,869	4,908
Contribution to Insurance fund	200	1,000	1,000
Tayside Contracts Surplus	(550)	(550)	(550)
Support Service External Income	(2,238)	(2,323)	(2,403)
Contribution to Tayside pension fund	1,655	1,655	1,655
Discretionary Relief	1,104	1,104	1,104
Apprenticeship Levy	956	956	956
Council Tax Reduction Scheme	7,400	7,400	7,400
Corporate Savings (Leadership / Procurement)	(1,405)	(2,405)	(3,530)
Pay	0	7,250	15,250
Contingency	0	1,395	3,397
Sub-Total: Corporate Budgets	113,665	123,704	134,191
<b>Net Expenditure (General Fund)</b>	<b>462,700</b>	<b>464,697</b>	<b>469,549</b>
<b><u>Financed By:</u></b>			
Council Tax	(103,477)	(109,812)	(115,202)
Council Tax Second Home / Long Term Empty Properties	(3,300)	(3,300)	(3,300)
Council Tax Single Person Discount	(300)	(300)	(300)
Total Revenue Funding	(343,077)	(343,077)	(343,077)
Capital Grants	(1,600)	(1,600)	(1,600)
Balances	(3,946)	392	930
Service Concession Scheme	(7,000)	(7,000)	(7,000)
<b>Balanced Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>



	2024/25			2025/26			2026/27		
	Pressures £'000	Reductions £'000	FTE	Pressures £'000	Reductions £'000	FTE	Pressures £'000	Reductions £'000	FTE
Tackling poverty	38	88	0.0	-19	67	1.0	32	0	0.0
Tackling climate change and supporting sustainable places	0	50	0.0	0	0	0.0	0	100	3.5
Developing a resilient, stronger and greener local economy	30	791	1.0	15	200	0.0	0	24	0.0
Enabling our children and young people to achieve their full potential	3,536	2,971	9.0	550	607	11.4	1,178	5,128	7.5
Protecting and caring for our most vulnerable people	0	0	0.0	0	714	5.9	0	849	0.0
Supporting and promoting physical and mental wellbeing	0	0	0.0	0	0	0.0	0	331	0.0
Working in partnership with communities	-265	1,948	7.0	-200	1,170	18.0	590	671	8.0
Organised to Deliver / Transformation	572	2,174	1.8	803	1,107	3.3	404	1,485	12.0
Operational Management	173	635	0.8	20	165	1.0	95	109	0.0
<b>Totals</b>	<b>4,084</b>	<b>8,657</b>	<b>19.6</b>	<b>1,169</b>	<b>4,030</b>	<b>40.6</b>	<b>2,299</b>	<b>8,697</b>	<b>31.0</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

EXPENDITURE PRESSURES - Tackling Poverty		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
<b>1</b> Environment & Infrastructure	<b>Operations - Living Wage</b> Inflationary Pressures - Provision for impact of National Living Wage (mandatory) on agency contracts and Foundation Living Wage (discretionary but supports the Council's commitment as a Living Wage Employer). Rates assumed are 8.8%, 3% and 3%.	38	(19)	32
	<b>TOTAL</b>	<b>38</b>	<b>(19)</b>	<b>32</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

		<b>Pressure</b>		
<b>EXPENDITURE PRESSURES - Tackling climate change and supporting sustainable places</b>		<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
	Intentionally blank			
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

EXPENDITURE PRESSURES - Developing a resilient, stronger and greener local economy		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
<b>1</b> Economy, Development & Planning	<b>Electric Vehicle Chargers - Energy Pressure</b> Provision for energy price inflation at 21%, 3% and 0% (no assumption of rate increase can be made for 26/27 at this time due to market volatility). The current energy budget is higher than the projected outturn for 23/24 and as such all of the assumed 21% increase in 24/25 can now be accommodated within the base budget with a further reduction of £35,000 within the pressure.	(35)	15	0
<b>2</b> Economy, Development & Planning	<b>Electric Vehicle Chargers - Maintenance</b> Provision for EV charger maintenance for which there is currently no budget.	65	0	0
	<b>TOTAL</b>	<b>30</b>	<b>15</b>	<b>0</b>

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27**

EXPENDITURE PRESSURES - Enabling our children and young people to achieve their full potential		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
<b>1</b> Property	<b>Investment in Learning (IIL) and Bertha Park High School Unitary Charge</b> IIL and Bertha Park High School Unitary Charge inflation - Retail Price Index (RPI) - Estimate for January 2024 -Increase of 0.8% to 4.8% (Prev agreed 24/25 4%, 25/26 - 3%).Assume 26/27 2.0%.	113	0	488
<b>2</b> Property	<b>Tayside Contracts</b> Inflation increase in 2023/24 from staff pay awards £567k from Tayside Contracts and food inflation costs offset by reduction on assumption from 4% to 3.5%.  Costs inflation for Cleaning/Janitorial and School meal Provisions . 26/27 2%. (Prev agreed 24/25 4%; 25/26 3%).	1,812	310	405
<b>3</b> Education & Learning	<b>School aged Childcare</b> Pressure due to reduced attendance at Kids Clubs post covid in part due to working from home arrangements. Possibly offset by proposed savings by increase in charges.	108	0	0
<b>4</b> Education & Learning	<b>Slippage in Schools</b> Expenditure pressure to reduce staff slippage target in Primary and Secondary school settings to 3% as the higher targets are unable to be met.	386	0	0
<b>5</b> Education & Learning	<b>Minibus</b> Expenditure pressure due to increased costs of Minibuses used by schools, LAL , CPK and community groups.	0	39	0
<b>6</b> Education & Learning	<b>Sustainable rate for Partner Providers</b> Further inflationary increase of 2.5% for 24/25, assumes funding from Early Learning & Childcare budget allocation from Scottish Government. Previously agreed 24/25 2.5% & 25/26 2.5% Offset by saving to reduce available Early Years Expansion funding.	140	0	0

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

EXPENDITURE PRESSURES - Enabling our children and young people to achieve their full potential		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
<b>7</b> Education & Learning	<b>Transport Costs for Instrumental Music Service Central Groups</b> Funding required following decision to remove charges for transport to Central Groups including backdating inflationary increase.	20	0	0
<b>8</b> Children Families & Justice	<b>Young People with emotional and behavioural difficulties in Residential Care</b> Budget currently allows for 11 placements of young people with emotional and behavioural difficulties in Residential Care . Current number of placements is 15 (funded from temporary additional funding) with planned reduction to 11. Pressure is to allow for provision of a further 3 placements. Inflationary increase of 2.5% included in 26/27. Previously agreed inflationary pressure of 24/25 5% & 25/26 2.5%. Offset by proposed saving to remove provision for places over above the known future requirement.	607	177	150
<b>9</b> Children Families & Justice	<b>Self Directed Support</b> PKC pay rates must increase inline with SG Guidance and living wage causing expenditure pressure - offset by saving proposal assuming uplift will be fully funded by Scottish Government.	105	0	0
<b>10</b> Children Families & Justice	<b>Support for Care Experienced Young people</b> Continuing care, DWP, Rent etc. Inflationary pressures have had an impact on this budget particularly rents.	100	15	15
<b>11</b> Children Families & Justice	<b>Central Children Families and Justice</b> Legal, Translation costs and SLA expenditure pressure due to inflation.	80	5	0
<b>12</b> Children Families & Justice	<b>Client travel</b> Expenditure pressure on travel for clients to attend meetings due to increased costs.	65	4	5



**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27**

EXPENDITURE PRESSURES - Enabling our children and young people to achieve their full potential		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
<b>13</b> Children Families & Justice	<b>Foster Carer and Kinship Carer Fee Payment</b> Expenditure pressure for Kinship Care based on current requirement in 2026/27 beyond budget as no confirmation of funding for uplift to agreed national rates in future years. Inflation pressures (Previously agreed 24/25 2.8%; 25/26 2.4%) .Assume 26/27 2.5%. Offset by saving which is assuming funding from the Scottish Government for inflationary uplift.	0	0	115
	<b>TOTAL</b>	<b>3,536</b>	<b>550</b>	<b>1,178</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

		<b>Pressure</b>		
<b>EXPENDITURE PRESSURES - Protecting and caring for our most vulnerable people</b>		<b>24/25</b>	<b>25/26</b>	<b>26/27</b>
		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
	Intentionally blank			
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

		Pressure		
EXPENDITURE PRESSURES - Supporting and promoting physical and mental wellbeing		24/25	25/26	26/27
		£'000	£'000	£'000
	Intentionally blank			
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

EXPENDITURE PRESSURES - Working in partnership with communities		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
1 Housing & Communities	<b>Community Greenspace - Contract Inflation</b> Provision for contract inflation on community greenspace planned and reactive maintenance contracts. Inflation rates assumed are 3.5%, 2.75% and 2%.	(5)	(5)	25
2 Environment & Infrastructure	<b>Roads, Structures, Traffic &amp; Network, Street Lighting - Contract Inflation</b> Provision for contract inflation across planned and reactive maintenance contracts. Inflation rates assumed are 3.5%, 2.75% and 2%.	(45)	(30)	60
3 Environment & Infrastructure	<b>Winter Maintenance - Contract Inflation</b> Provision for contract inflation. Inflation rates assumed are 3.5%, 2.75% and 2%.	(20)	(10)	85
4 Environment & Infrastructure	<b>Operations Fuel</b> Provision for contract price increase for fuel across all activities. Inflation rates assumed are 3.5%, 2.75% and 2%.	20	10	30
5 Environment & Infrastructure	<b>Street Lighting, Illuminated Signs and Traffic Signals - Net Energy Pressure</b> Provision for energy price inflation at 7%, -17%, 2% . This is net of increased loan charges arising from the LED and column replacement programme.	(300)	(235)	0
6 Environment & Infrastructure	<b>Waste Disposal - Contract Inflation</b> Provision for contract inflation. Inflation rates assumed are 3.5%, 2.75% and 2% in line with Medium Term Financial Plan.	35	60	140
7 Housing & Communities	<b>Public Transport Tendered Services - Contract Inflation</b> Provision for contract inflation on subsidised local bus service contracts. Inflation rates assumed are 6.8% (includes a shortfall of £70k in 23/24 for Services 55, 202 and 615) , 5% and 5%.	50	5	155

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27**

EXPENDITURE PRESSURES - Working in partnership with communities		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
8 Housing & Communities	<b>Parking Services</b> Provision for inflation on operating costs including maintenance of car parks and ticket machines, park and ride services, multi storey car park and investment in car parking infrastructure. Costs to be covered by an increase in parking charges. Inflation rates assumed are 3.5%, 2.75% and 2%.	0	5	95
	<b>TOTAL</b>	<b>(265)</b>	<b>(200)</b>	<b>590</b>

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27**

EXPENDITURE PRESSURES - Organised to Deliver / Transformation		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
1 Property	<b>Property Maintenance</b> Inflationary increases on contracts and portfolio condition demands. This is an inflationary increase of 20% in 23/24 (24/25 5%; 25/26 5% & 26/27 4.5% ).	0	0	250
2 Property	<b>Non Domestic Rates</b> Provision for increases to rates. Inflationary increases assumed as nil for 24/25 then 2.75% and 2%.	(315)	3	154
3 Finance & Business Support	<b>External Audit Fee</b> The External audit fee has increased steadily year on year. The 23/24 projection is £330k increasing to £347k for 24/25.	62	0	0
4 Finance & Business Support	<b>Insurance Premiums increase</b> The insurance market has seen significant movement over the last few years. The impact for Insurance and Claims handling is that in financial year 2020/2021 the cost of these services was £990k. It is projected to increase to over £1.9m by financial year 2024/2025 which is a 95% uplift from 2020/21. This is the net pressure after recharges to the Housing Revenue Account.	0	800	0
5 Strategic Planning, People & Performance	<b>Corporate Health &amp; Safety</b> Recharge to ALEOs for provision of Health and Safety support no longer recoverable as being managed in-house.	25	0	0

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

EXPENDITURE PRESSURES - Organised to Deliver / Transformation		Pressure		
		24/25 £'000	25/26 £'000	26/27 £'000
6 Finance & Business Support	<b>Loan Charges</b> Increase in loans charges budget to contribute towards the financing of the Capital Budget	800	0	0
	<b>TOTAL</b>	<b>572</b>	<b>803</b>	<b>404</b>

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Tackling poverty		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
1	<p><b>Period Dignity</b> Underspend projected in 2023/24 £35,000 and 2022/23 was £13,000. Supply of free period products in locations across Perth and Kinross.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Negative impact on individuals experiencing socio economic disadvantage  <b>Workforce:</b> No staffing implications.  <b>Customer:</b> Impact on individuals accessing free period products in locations across PKC as potentially less products available  <b>Equalities/Diversity:</b> This may impact on vulnerable and low income individuals and families accessing Period Dignity products  <b>Outcome and Performance:</b> This is statutory provision which PKC reports to SG on an annual basis  <b>Climate Change:</b> No significant impact.</p>	35	0	0			



PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Tackling poverty		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>2</b> Housing & Communities	<p><b>Full removal of Food Initiative Budget</b></p> <p>1. Reduced capacity in this area. 2. Completely remove food grant payments to community food projects £53,000. 3. Remove funding towards NHS Food Worker £27,000.</p> <p>The grant funding provide financial and capacity building support to community food projects, including Perth Foodbank who provide emergency food and advice to those negatively impacted by the cost of living crisis and experiencing food insecurity. The Good Food Fund supported 37 groups in 22/23 and 22 groups in 23/24. The NHS Public Health Practitioner in Nutrition post delivers community cookit programmes in the community, helping people develop their skills and confidence to cook healthy nutritious food on a budget and has so far trained 19 people from a variety of community and public service organisations.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Negatively impact on people experiencing socio economic disadvantages and inequalities and relying on emergency food supplies or access to affordable food.</p> <p><b>Workforce:</b> Yes</p> <p><b>Customer:</b> Families and individuals experiencing food insecurity</p> <p><b>Equalities/Diversity:</b> As above</p> <p><b>Outcome and Performance:</b> Impacts on our ability to deliver corporate objective of tackling poverty.</p> <p><b>Climate Change:</b> Community food projects also work to reduce food waste, recycling food and working with local supermarkets to provide excess food to those who need it most.</p>	53	67			Y	

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27**

		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>BUDGET REDUCTIONS - Tackling poverty</b>							
	<b>TOTAL</b>	<b>88</b>	<b>67</b>	<b>0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Tackling climate change and supporting sustainable places		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
1 Environment & Infrastructure	<p><b>Grounds Maintenance</b></p> <p>A rapid and significant increase in the unmaintained 'no mow' areas undertaken as part of the biodiversity and climate change trials, on approx. 80% of sites with 54% of grass not being regularly mown. Most smaller amenity grass areas would only have their edges cut whilst only the larger areas in the main parks, sports pitches and play areas, would be cut fortnightly. Leaf clearance and shrub bed weed control and pruning would be reduced by approx. 25% which will lead to a gradual increase in overgrowth and weed infestation in some areas. Litter collection will not be undertaken on 'no mow' areas.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Significant decline in the appearance and functionality of most smaller amenity greenspaces close to homes leading to a general decline in community pride and confidence particularly in areas where people have less opportunity to help themselves.</p>	0	0	100			3.5

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27**

	Reduction / Income			FTE		
	24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>BUDGET REDUCTIONS - Tackling climate change and supporting sustainable places</b>						
<p><b>Workforce:</b> Staffing reduction of 3.5FTE of 70FTE. Also impact on agency staff. Limited redeployment and/or retraining opportunities for some of the Council's lowest paid members of staff.</p> <p><b>Customer:</b> General decline in community pride and confidence particularly in areas where people have less opportunity to help themselves. Overall appearance and perception of neglect in many areas leading to possible increases in anti-social behaviour, a reduction of community use and active recreation through spaces not being fit for purpose and an increase in complaints.</p> <p><b>Equalities/Diversity:</b> Potentially greater impact on people and communities that rely on using their free time to access local greenspaces for physical and mental well-being. There would be a disproportionate effect in areas of high population density.</p> <p><b>Outcome and Performance:</b> Reduction in the function and quality of approx. 60% of public open spaces through reduced routine maintenance. Some areas may be of benefit to biodiversity through reduced maintenance. There will be significantly less capacity to support large corporate events and respond to incidents like flooding.</p> <p><b>Climate Change:</b> Managed reductions to maintenance and community involvement could lead to improved biodiversity and climate change benefits and resilience through less use of chemicals and fossil fuels.</p>						

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

		Reduction / Income			FTE		
BUDGET REDUCTIONS - Tackling climate change and supporting sustainable places		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>2</b> Economy, Development & Planning	<p><b>Planning &amp; Development - Climate Change</b> Reduction in payments to other bodies £50,000. These specific activities can be delivered in an alternative way: Tree Planting - £20,000 Energy Consultancy - £10,000 Energy Efficiency Advice - £20,000</p> <p><b>Impact Analysis and Risk Assessment</b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact <b>Workforce:</b> No significant impact identified. <b>Customer:</b> .No significant impact <b>Equalities/Diversity:</b> No significant impact <b>Outcome and Performance:</b> No significant impact <b>Climate Change:</b> No significant impact as activity will be funded from other sources e.g. UKSPF</p>	50	0	0			
	<b>TOTAL</b>	<b>50</b>	<b>0</b>	<b>100</b>	<b>0.0</b>	<b>0.0</b>	<b>3.5</b>

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
1	<b>Removal of funding for mobile toilets</b> Cessation of funding for the provision of mobile toilets at community and public events requiring community organisations to fund any provision themselves  <b>Impact Analysis and Risk Assessment</b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> Would impact on community groups which hold events. <b>Equalities / Diversity:</b> No significant impact identified. <b>Outcome &amp; Performance:</b> Reduced support to Community Groups. <b>Climate Change:</b> No significant impact identified.	26	0	0			

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>2</b> Economy, Development & Planning	<p><b>Reduce Grant Funding to Pitlochry Festival Theatre</b> 32% reduction over 3 years. The total annual revenue grant to Pitlochry Festival Theatre (PFT) is currently £220,000.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact if reduction is profiled equally across 3 yrs.  <b>Workforce:</b> No significant impact identified directly for PKC. May impact on PFT workforce.  <b>Customer:</b> Pre-Covid PFT attracted 100,000+ visitors per year - may impact on programme / activities.  <b>Equalities/Diversity:</b> There may be some impact on outreach/community engagement programmes.  <b>Outcome and Performance:</b> PFT attendances/impact on wider economy may reduce.  <b>Climate Change:</b> No significant impact identified.</p>	0	0	24			

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
3	<p><b>Business &amp; Place Development Team: Economic Development Events</b></p> <p>Economy, Development &amp; Planning</p> <p>Full removal of economic development events function and budget. Financial support for events contributes to the vitality of Perth city centre in particular by providing a reason to extend visitor stays and expenditure. Any Council run event for the purposes of economic development will not be held.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> While the largely free events programme is targeted at visitors/residents outside Perth and Kinross, significant numbers of local people also attend and therefore will lose access to free events.</p> <p><b>Workforce:</b> Yes</p> <p><b>Customer:</b> Impact on visitor expenditure on hospitality, food &amp; beverages in particular.</p> <p><b>Equalities/Diversity:</b> Reduced access to free events by those on lower incomes.</p> <p><b>Outcome and Performance:</b> If no other funding sources replace Council expenditure there will be an economic impact.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	220	0	0	Y		



PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
4	<p><b>Business &amp; Place Development Team: City &amp; Town Centre Management</b></p> <p>Economy, Development &amp; Planning</p> <p>Deletion of the full budget for city and town centre management initiatives including all business-facing marketing, and performance monitoring. This would result in no support provided to local businesses or the direct marketing and promotion of town centres and Perth City Centre e.g. Shop Local etc</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> Some impact identified although loss of dedicated resource will mean increased response times and no financial support available for street events/animation/public realm dressing etc.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Reported issues in the city and town centres will take longer to respond to/resolve. Town centres and Perth city centre will not have Council funded street events.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	95	0	0			

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
5	<p><b>Business &amp; Place Development: Perth &amp; Kinross Heritage Trust</b></p> <p>Economy, Development &amp; Planning</p> <p>Revision of Service Level Agreement with Perth &amp; Kinross Heritage Trust to provide archaeological advice only to support planning application determinations. Alternatively, the services will be procured by the Development Management Team from another local authority.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> Service would be procured as and when required</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Potentially some delay in securing consultancy support in respect of planning applications. Wider impact on the day to day management of PKHT.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	0	70	0			

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BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>6</b> Economy, Development & Planning	<p><b>Building Standards &amp; Planning - Income</b>            An additional £200,000 has been applied for planning and building warrant income.</p> <p>A number of additional discretionary fees introduced, and others increased, creating an income of £40,000.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact as increased charges proportionately impact on domestic scale projects.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> No significant impact  <b>Equalities/Diversity:</b> No significant impact  <b>Outcome and Performance:</b> Positive impact by reducing time wasted post-application submission for example.  <b>Climate Change:</b> No significant impact identified.</p>	240	0	0			

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
7 Economy, Development & Planning	<b>Commercial Rents - Income</b> St Johns Centre - Forecast marginal increase in rental income following the opening of Perth Museum and some increased retail floorspace demand.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact <b>Equalities/Diversity:</b> No significant impact <b>Outcome and Performance:</b> No significant impact <b>Climate Change:</b> No significant impact identified.	25	0	0			

PERTH & KINROSS COUNCIL  
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BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>8</b>	<b>Business &amp; Place - Business Tourism</b>	50	0	0			
Economy, Development & Planning	<p>Cessation of activity to promote Perth and Kinross as a destination and subsidise venues for business conferences and events</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact</p> <p><b>Workforce:</b> No direct impact identified</p> <p><b>Customer:</b> Perth and Kinross venues will not receive any financial support to win conference and events business</p> <p><b>Equalities/Diversity:</b> No significant impact</p> <p><b>Outcome and Performance:</b> No activity to promote and secure business tourism</p> <p><b>Climate Change:</b> No significant impact identified.</p>						

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Developing a resilient, stronger and greener local economy		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>9</b>	<b>Electric Vehicle Chargers - Income</b>	135	130	0			
Economy, Development & Planning	<p>Scope to increase electric vehicle tariffs to reflect full cost recovery following electricity cost increases.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact as electric vehicles are currently not required and their purchase is a choice  <b>Workforce:</b> No impact  <b>Customer:</b> Marginal impact as still a cost effective fuel option  <b>Equalities/Diversity:</b> No significant impact  <b>Outcome and Performance:</b> Some impact as greater expectation of EV chargers being operational.  <b>Climate Change:</b> No significant impact given pathway to ban combustion engines.</p>						
	<b>TOTAL</b>	<b>791</b>	<b>200</b>	<b>24</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>1</b>	<p><b>Increase in Charges for Childcare</b></p> <p>Proposed increases in Out of School Kids Clubs charges; 24/25 5% from 1st July 2024 and 5% from 1st July 2025</p> <p>In addition, expansion of paid Early Learning and Childcare hours to allow parent paid access to hours before and after free entitlement where capacity exists. £15k in 24/25 and £10k in 25/26</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May affect lower income families.</p> <p><b>Workforce:</b> None.</p> <p><b>Customer:</b> May affect uptake.</p> <p><b>Equalities/Diversity:</b> May impact on low income families.</p> <p><b>Outcome and Performance:</b> Lower uptake may lead to income budgets not being achieved overall.</p> <p><b>Climate Change:</b> No impact.</p>	39	41	10			

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 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>2</b>	<b>Increase in Charges</b>	650	40	19			
Property	<p>Proposed increases in the following - School Meals &amp; School Lets. School meal charges have remained static since 2018. Uplift in year 1 reflects the backdating of inflation. (24/25 36%; 25/26 3% &amp; 25/26 3%). School lets (24/25 3%; 25/26 3% &amp; 25/26 3%)</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May affect lower income families.</p> <p><b>Workforce:</b> None.</p> <p><b>Customer:</b> May affect uptake.</p> <p><b>Equalities/Diversity:</b> Will impact on low income families.</p> <p><b>Outcome and Performance:</b> Lower uptake may lead to income budgets not being achieved overall.</p> <p><b>Climate Change:</b> No impact.</p>						



PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
3	<p><b>Reintroduce charges for Central Groups and full cost recovery for Music Camps</b></p> <p>Reintroduce charges for Central Groups and charge for full cost recovery of Music Camps.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May affect low income families.</p> <p><b>Workforce:</b> N/A.</p> <p><b>Customer:</b> Increased charges for music camps and charges for accessing central groups.</p> <p><b>Equalities/Diversity:</b> Systems could be put in place to ensure there is equal access for those in receipt of certain benefits.</p> <p><b>Outcome and Performance:</b> No impact.</p> <p><b>Climate Change:</b> No impact.</p>	48	0	0			

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>4</b>	<p><b>School Based Music Instruction</b>            Review of allocation of music instructors, increasing group sizes and using online delivery for some instruction.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Careful management of resources will be required to ensure the principle of free tuition.  <b>Workforce:</b> 3.5 from 17fte  <b>Customer:</b> Change in delivery model.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> Reduction in range and possibly extent of music instruction opportunities. Potential reputational risk to the Council.  <b>Climate Change:</b> Reduction in travel by instructors.</p>	13	116	70		3.5	

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
5 Education & Learning	<p><b>Reduction in Education Psychology Capacity</b> A reduction in Educational Psychology capacity in addition to previous reduction of 10%.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May disproportionately affect those with greatest need.  <b>Workforce:</b> 1 from 9fte.  <b>Customer:</b> Reduced support for vulnerable children and families with ASN. Withdrawal of support for other activities supporting education and inclusion provision.  <b>Equalities/Diversity:</b> Impact on vulnerable children and families.  <b>Outcome and Performance:</b> Psychologist team will require reorganising and rationalising the service it provides. The service provided would need to be limited in scope i.e. only able to deliver basic statutory functions.  <b>Climate Change:</b> No impact.</p>	0	86	0		1.0	

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
6 Property	<p><b>Full removal of the School Crossing Patroller (SCP) Service</b> This proposal will remove all remaining School Crossing Patrollers. There is no funding for additional infrastructure improvements or any alternative crossing provision installations. It is the parents' responsibility to get their child(ren) to and from school safely and Council staff will continue to work with parents in respect of safe school travel planning. Where there is no assessed safe walking route to school for pupils, accompanied by a responsible adult, these pupils will continue to be transported by the Council.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Impact on Tayside Contracts workforce.  <b>Customer:</b> Parents have the responsibility to ensure the safe arrival and collection of their children to school.  <b>Equalities/Diversity:</b> Will impact on Tayside Contracts lowest paid staff.  <b>Outcome and Performance:</b> Reputational risk to the Council.  <b>Climate Change:</b> No significant impact.</p>	61	28	0			

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 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
7 Education & Learning	<p><b>Removal of Primary Swimming Lessons</b>            Removal of primary swimming lessons from August 2024.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Families on low incomes may not be able to afford to take their child(ren) swimming.  <b>Workforce:</b> No impact on PKC staff, may impact on Live Active Leisure staff.  <b>Customer:</b> Children in rural areas will benefit from less time out of the classroom as transport times can be significant.  <b>Equalities/Diversity:</b> Children from low income families may not access swimming out with school.  <b>Outcome and Performance:</b> Reputational risk to the Council.  <b>Climate Change:</b> Reduced travel.</p>	40	20	0			

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BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>8</b> Education & Learning	<b>Reduction in Parent Council funding.</b> Reduction in annual grants to support the operation of Parent Councils by 50%.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact. <b>Workforce:</b> No impact. <b>Customer:</b> Parent Councils will have less resources to administer their Council meetings. <b>Equalities/Diversity:</b> No impact. <b>Outcome and Performance:</b> No impact. <b>Climate Change:</b> No impact.	20	0	0			

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 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
9 Property	<p><b>Reduction in Tayside Contracts Contract fee</b>            A review and reduction in Tayside Contracts Facilities Management (school janitorial and cleaning) and catering costs with changes to the specifications. Reduction in cleaning days in schools from 195 to 190 days per year in line with pupil attendance (£217k).            Reduction in Non School Cleaning by 20% (£189K)</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> Impact on Tayside Contracts workforce.  <b>Customer:</b> Reduced opening times and reduced cleaning specification.  <b>Equalities/Diversity:</b> Impact on Tayside Contracts lowest paid employees.  <b>Outcome and Performance:</b> Reputational risk to the Council. Reduced community access and facility management support.  <b>Climate Change:</b> No impact.</p>	406	0	0			

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>10</b> Education & Learning	<p><b>Rationalisation of Minibus Provision</b>            Rationalisation of access to Minibus to offset pressure due to increased costs. Introducing charging will also be considered.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> No impact.  <b>Customer:</b> Possible reduced access or additional costs to users Including schools and community groups  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> No impact.  <b>Climate Change:</b> No impact.</p>	0	39	0			



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REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
11	<p><b>Early Learning &amp; Childcare Sustainable Rate to Partner Providers - Scottish Government Funding</b></p> <p>A revenue expenditure pressure to increase the sustainable rate to Partner Providers by a further 2.5% in 2024/25 due to increase in Inflation. 2.5% was agreed in March 2023.</p> <p>This saving matches the pressure.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> This saving/pressure will impact on the Local authority ability to offer flexibility to parents as part of Funding follows the Child that enables parents to have choice of access to 1140 free funded hours across LA ELC, Private, third sector, not for profit and childminders..</p> <p><b>Workforce:</b> No impact</p> <p><b>Customer:</b> Possible impact on choice for parents.</p> <p><b>Equalities/Diversity:</b> N/a</p> <p><b>Outcome and Performance:</b> N/a</p> <p><b>Climate Change:</b> No impact</p>	140	0	0			

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
12 Education & Learning	<p><b>Reduction in Teacher Capacity</b>            Using currently unfilled posts which will not affect Pupil Teacher Ratio or overall number of teachers in settings but will impact on service ability to meet slippage target.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> 3fte reduction.  <b>Customer:</b> No impact.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> Impact on ability to respond to unplanned staffing absences and provide crisis intervention.  <b>Climate Change:</b> No impact.</p>	190	0	0	3.0		

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
13 Education & Learning	<p><b>33 Week Period in Secondary Schools</b></p> <p><b>Proposed common 33 period week in all Secondary Schools in PKC.</b> This will only be achievable if class contact time remains at 22.5 hrs per week. Delivery dependant on no changes to reduced class contact time for Teachers.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p>There are potential savings to be achieved in terms of staffing of a 50 minute period model. In a 32 or 33 period week where periods are 50 minutes long, class teachers would still be allocated a minimum of six periods of non-contact time, this would amount to exactly 300 minutes, which results in an average saving in terms of staff is 20 minutes per FTE compared to a 55 minute period model. Currently period length in PKC is between 40 and 55 minutes.</p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Schools would have either two or three days which were shorter than others</p>	0	0	437			7.5

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
	<p><b>Workforce:</b> 7.5 posts from 621.8</p> <p><b>Customer:</b> School weeks would have two or three days that were slightly longer than the others. This model may have some impact on family arrangements. Transport contracts would require to be altered to fit with model.</p> <p><b>Equalities/Diversity:</b> No impact.</p> <p><b>Outcome and Performance:</b> There is no detriment to learning experiences but depending on model adopted schools will have two or three days that are slightly longer than the rest of the week. Taking the efficiencies above across 618FTE means that 12,360 more minutes or 206 hours are released to the system equivalent to a saving of 7.5FTE. However depending on setting these savings could be reduced by any additional transport costs.</p> <p><b>Climate Change:</b> No impact.</p>						

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
14 Education & Learning	<p><b>Closure of Loss Making Breakfast Clubs</b> Free Breakfast Clubs were introduced in targeted areas to provide food at the start of the day for those pupils who would otherwise not benefit from breakfast before school. Following the introduction of charging £2.00 per breakfast uptake has been limited. All children in P1-5 are now entitled to a free school meal. Saving proposal is to close Breakfast clubs with attendance less than 60% of staffed capacity from Aug 2025.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Disadvantages those young people who make use of this option.  <b>Workforce:</b> Yes  <b>Customer:</b> All children P1-5 are entitled to a free school meal.  <b>Equalities/Diversity:</b> This would mainly impact on low-paid females in terms of the posts that would be lost.  <b>Outcome and Performance:</b> Parents who use the service as childcare would require to find alternative provision.  <b>Climate Change:</b> No impact.</p>	0	61	37		Y	

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 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
15 Education & Learning	<p><b>Reductions to Devolved School Management Budgets (DSM)</b>            Full removal of School Supply contingency budget for small schools.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No impact.  <b>Workforce:</b> No impact.  <b>Customer:</b> Budget is available to pay for staff. If insufficient supply budget is available, classes may be disrupted including having to be sent home on occasion.  <b>Equalities/Diversity:</b> No impact.  <b>Outcome and Performance:</b> There may be an impact on educational progress.  <b>Climate Change:</b> No impact.</p>	52	0	0			

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
16 Education & Learning	<p><b>Rationalisation of Education staff across the service</b> Redesign and reduce staffing. Major impact on outcomes for pupils particularly those with additional support needs. May also impact on ability to deliver Early Learning and Childcare Provision as part of extended eligibility criteria for 2 Year olds. Detailed planning and modelling will require to be undertaken to identify where the reductions in school and centrally based staff will be made.</p> <p><b>Impact Analysis and Risk Assessment</b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May impact on ability to close the poverty related attainment gap. <b>Workforce:</b> 6 fte <b>Customer:</b> Significant impact on young people with a range of ASN. Class sizes will increase across all sectors. <b>Equalities/Diversity:</b> Depending on model used there maybe a disproportionate impact on lower paid support staff. <b>Outcome and Performance:</b> Reduced capacity to undertake statutory improvement and quality assurance functions. <b>Climate Change:</b> Less staff travelling to schools</p>	200	0	4,359	6.0		

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REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
17  Children Families & Justice	<p><b>Young People with emotional and behavioural difficulties in Residential Care</b></p> <p>Budget currently allows for 11 placements of young people with emotional and behavioural difficulties in Residential Care. Current number of placement is 15 (funded from temporary additional funding) with planned reduction to 11. There is a pressure is to allow for provision of a further 3 placements. Saving is to remove the provisions for additional placements over and above budgeted number of 11. Risk is that any additional placements would cause service to go into overspend position.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> As below</p> <p><b>Workforce:</b> No impact</p> <p><b>Customer:</b> : Need risk and requirement to meet statutory duties will continue to inform decisions about most appropriate placements.</p> <p><b>Equalities/Diversity:</b> no impact</p> <p><b>Outcome and Performance:</b> Complexity of need and presenting risks continue to mean the budget is overspent. Instruction from SCRA can add to the number of residential placements required. To mitigate the above resources are being developed in early intervention but the outcomes of these changes may not be seen for some time.</p> <p><b>Climate Change:</b> no impact</p>	607	176	81			



PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
18 Children Families & Justice	<p><b>Foster Carer and Kinship Carer Fee Payment</b>            PKC pay rates must increase inline with SG Guidance and living wage causing pressure - This is saving is offsetting a pressure by assumption uplift will be fully funded by Scottish Government.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> as below.  <b>Workforce:</b> No impact.  <b>Customer:</b> Currently we have a national foster carer recruitment crisis. To enable us to be competitive we need to maintain and provide inflationary increases to the National recommended allowance (NRA)  <b>Equalities/Diversity:</b>  <b>Outcome and Performance:</b> An inability to provide foster placements will inevitably result in greater numbers requiring residential placements which are less likely to meet the individual needs of the child/young person and are a greater cost.  <b>Climate Change:</b> no impact</p>	0	0	115			

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<p><b>19</b> Children Families &amp; Justice</p>	<p><b>Self Directed Support</b> PKC pay rates must increase inline with SG Guidance and living wage causing pressure - offset by assumption uplift will be fully funded by Scottish Government. Funding not yet confirmed by SG.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> SDS provides many families with the support to personalise they way they meet their own needs. This primarily targets the most vulnerable children in our society.  <b>Workforce:</b> No impact  <b>Customer:</b> As above  <b>Equalities/Diversity:</b> No Impact  <b>Outcome and Performance:</b> Without the respite that this money purchases we will expect to see an increase in children with complex ASN needs becoming accommodated in expensive residential placements because parents are unable to manage at home.  <b>Climate Change:</b> No Impact</p>						
	105	0	0				

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REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Enabling our children and young people to achieve their full potential		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
20 Property	<p><b>Standardisation of School Meal Offer</b> Reduction in options available for school meals to remove high-cost items and reduce overall food costs.</p> <p><b>Impact Analysis and Risk Assessment</b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> as below. <b>Workforce:</b> no impact <b>Customer:</b> Reduced offer may affect uptake. <b>Equalities/Diversity:</b> <b>Outcome and Performance:</b> Uptake of School meals will decrease due to less options. This will predominately impact on secondary school uptake which is already an area of concern given the nutritional benefit of a school meal. <b>Climate Change:</b> no impact</p>	400	0	0			
	<b>TOTAL</b>	<b>2,971</b>	<b>607</b>	<b>5,128</b>	<b>9.0</b>	<b>11.4</b>	<b>7.5</b>

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
1 Housing & Communities	<p><b>Housing and Homeless Support - Contract and Commissioning</b> Reduction in the level of funding by 8% from the total budget for the third sector hostel providers in 2024/25.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> There may be reduction in the number and availability of temporary accommodation for homeless people.  <b>Workforce:</b> No impact on PKC but may lead to workforce reductions in the providers.  <b>Customer:</b> May lead to a reduction in the number of hostel units (bed spaces) available to homeless people and the possibility of having to accommodate people in unsuitable accommodation such as B&amp;B.  <b>Equalities/Diversity:</b> Hostel accommodation is provided to those with complex needs or who have significant support needs. The reduction in units may impact on the most vulnerable.  <b>Outcome and Performance:</b> May impact on the council's ability to meet their statutory duty to provide temporary accommodation. May also lead to an increased use of unsuitable accommodation such as B&amp;B which in turn may lead to a financial pressure for the council.  <b>Climate Change:</b> No significant impact identified.</p>	0	66	0			

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 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
2	<p><b>Housing and Homeless Support - Service Level Agreements with Providers</b></p> <p>A reduction of 10% in funding for Service Level Agreements in areas such as money advice, housing support, housing support, and digital inclusion activities.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May result in a reduction in service provided through the agreements.</p> <p><b>Workforce:</b> No reduction for PKC but may impact on the providers.</p> <p><b>Customer:</b> May impact on older people (reduction in support within sheltered housing), advice for people with money worries and difficulties, people fleeing domestic abuse and those who are digitally excluded.</p> <p><b>Equalities/Diversity:</b> May impact on the most vulnerable.</p> <p><b>Outcome and Performance:</b> May result in some situations escalating into a crisis and may lead to pressure on other services.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	0	0	117			

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>3</b>	<b>Housing and Homeless Support - Private Sector Housing Team - Workforce Reductions</b>	0	88	0		2.0	
Housing & Communities	Workforce reduction resulting in reduced capacity to support various initiatives to securing access in private rented accommodation which has been key to the success of Home First including the Rent Bond Guarantee Scheme, PKC Lets - Social Letting Agency and Empty Homes Initiative.						

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
	<p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The services and initiatives delivered by the team will be reduced which may impact on access to private rented accommodation for people at risk of homelessness, reduce the level of income the team generate through PKC lets and the number of empty homes they can bring back into use.</p> <p><b>Workforce:</b> Staffing reduction of 2 FTE of 5.6 FTE.</p> <p><b>Customer:</b> The reduction in services may impact on people in housing need and vulnerable people including those at risk of homelessness.</p> <p><b>Equalities/Diversity:</b> May impact on people such as those at risk of homelessness or those in housing need due to a change in their medical or support needs, including overcrowding.</p> <p><b>Outcome and Performance:</b> Greater pressure on social housing, people staying longer in temporary accommodation and a reduction in income through PKC Lets. There may be a reduction in private sector landlord support for some tenants and a pressure on homelessness services. There may be a reduction in the number of empty properties brought back into use.</p> <p><b>Climate Change:</b> The advice and information about energy efficiency standards and grant funding etc. may be reduced which may have an impact on some properties being brought up to the required standards.</p>						

**PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27**

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>4</b>	<b>Housing and Homeless Support - Housing Service Team - Workforce Reductions</b>	0	88	0		2.0	
Housing & Communities	Workforce reduction in registered Housing Support Officers resulting in reduced capacity to provide a range of support and assistance to people at risk of homelessness, who are homeless or who have secured settled accommodation to keep their accommodation. This impacts on all tenures and is key for early intervention and prevention and also for some of the success of Home First.						



PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
	<p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The level of support and interventions may be reduced. This reduction may lead to an increase in homelessness, an increase in failed tenancies and a pressure on temporary accommodation.</p> <p><b>Workforce:</b> Staffing reduction of 2 FTE of 9.7 FTE.</p> <p><b>Customer:</b> Those at risk of homelessness and vulnerable people may be mostly affected by the service reduction. This includes people fleeing domestic abuse, substance issues, mental health issues, offending behaviour and people just released from prison or discharged from hospital.</p> <p><b>Equalities/Diversity:</b> Vulnerable people may be impacted by the reduction as service capacity will be reduced. This also includes support for physical and mental wellbeing.</p> <p><b>Outcome and Performance:</b> Our ability to intervene early and prevent homelessness may be reduced - leading to a potential increase in homelessness and failed tenancies. The reduction may also impact on our ability to meet our statutory duty to ensure a support assessment was carried out and the appropriate support provided to homeless people. It may also lead to an increase in the time people spend in temporary accommodation which may result in pressure for more units of temporary accommodation or greater use of B&amp;B accommodation and may result in cost pressure to the council.</p> <p><b>Climate Change:</b> No significant impact identified.</p>						

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REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
5 Housing & Communities	<p><b>Housing Service - Care and Repair Service</b></p> <p>The Care &amp; Repair Service provides information and advice, along with grant funding, for older people and people with a disability who are homeowners or private tenants, to enable them to improve, repair or adapt their homes and stay comfortably in their community.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The reduction will reduce the number of major adaptations and small repairs carried out which may impact on supporting older people or people with a disability to live independent and healthy lives within their own homes.</p> <p><b>Workforce:</b> No workforce implications as the work is outsourced to private contractors.</p> <p><b>Customer:</b> May lead to more older people or people with a disability being delayed from being discharged from hospital. There may also be an adverse impact on people's health if homes are not warm and waterproof.</p> <p><b>Equalities/Diversity:</b> May impact on the most vulnerable - particularly older people and people with a or living with a person that has a disability and requires their home to be adapted.</p> <p><b>Outcome and Performance:</b> This may have an impact on PKC and HSCP achieving their strategic objectives. This may result in increased admissions to hospital and care homes and an increase in the number of people delayed in hospital.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	0	300	100			

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BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>6</b>	<b>Housing and Homeless Support - Reduce Floating Housing Support Contract</b>	0	0	125			
Housing & Communities	Reduce Floating Housing Support Contract budget by 10%. This contract is made up of three voluntary sector providers (CATH, Turning Point Scotland and Simon Community) that collectively provide various housing support and assistance to people at risk of homelessness, people who are homeless or those struggling to sustain their current accommodation.						

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BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
	<p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May reduce the number of hours available through the contract as part of the re-tendering process.</p> <p><b>Workforce:</b> None for PKC but may impact on providers.</p> <p><b>Customer:</b> Those at risk of homelessness or currently homeless may be impacted by the reduction in the hours of housing support available. This includes people fleeing domestic abuse, people with substance misuse issues, those with mental health issues, people released and / or discharged from prison and hospital.</p> <p><b>Equalities/Diversity:</b> Vulnerable people may be impacted by the reduction in the number of hours.</p> <p><b>Outcome and Performance:</b> Our ability to intervene early and prevent homelessness and crisis situations may be reduced. This may lead to an increase in failed tenancies and a rise in homeless presentations. We also have a statutory duty to assess housing support needs of people presenting as homeless. If we identify from this assessment the need to provide support, we may struggle to meet this requirement due to the reduction in service provision.</p> <p><b>Climate Change:</b> No significant impact.</p>						

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BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
7	<p><b>Review of SLA Payments</b>            A review of all Service Level Agreements with third party organisations will be undertaken to ensure that the Council's strategic aims and objectives are being achieved and future requirements are built into any ongoing agreement.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> No significant impact identified.  <b>Equalities/Diversity:</b> The removal of these budgets will impact on both minority groups and people who are suffering with mental health issues.  <b>Outcome and Performance:</b> No significant impact identified.  <b>Climate Change:</b> No significant impact identified.</p>	0	130	0			

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BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>8</b> Children Families & Justice	<p><b>Reduction to Criminal Justice Support (CJS)</b>            A reduction in front line social work staff in CJS.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The Scottish Government's Vision for Justice is to shift the balance from prison to community by substantially expanding justice options to avoid the use of remand. Removal of front-line staff will impact on the ability to deliver this Vision and alternative community disposals, reduce re-offending, meet unmet justice needs or improve the quality of life/outcomes for people who commit offences. The impact will also be on their families which contradicts the principles in the Promise. As people in the justice system are often from the lowest social economic group, this will increase protection concerns and community safety issues for the most vulnerable.</p> <p><b>Workforce</b> 2 FTE from 22 FTE (front line social work).</p> <p><b>Customer:</b> This will lead to poor outcomes for those in the Criminal Justice system and will impact negatively on the community and increase safety concerns.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> We may not be able to meet our statutory reporting requirements. The time frame to respond to the needs of those in the criminal justice system will be compromised.</p> <p><b>Climate Change:</b> No impact.</p>	0	42	43		1.9	

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BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>9</b>	<b>Children, Family and Justice Service Redesign</b>	0	0	464			
Children Families & Justice	<p>In response to the increase in prevention &amp; early intervention arising from Whole Family Wellbeing investment and working alongside parenting and family support services across partners and a commitment to delivering the Promise, this proposal is to</p> <ul style="list-style-type: none"> <li>•complete a service redesign across Children, Families &amp; Justice to deliver statutory services in new ways; and</li> <li>•complete a review of commissioned child and family support/care services.</li> </ul> <p>The intention is to deliver earlier and more effective family support to reduce reliance on statutory resource over time and ensure sufficient capacity to respond to critical need and ensure compliance with statutory demands for supervision, the provision of mandatory contact sessions for children and their parents (from court or Children’s Hearings).</p>						

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BUDGET REDUCTIONS - Protecting and caring for our most vulnerable people		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
	<p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> as below.</p> <p><b>Customer:</b> The intention is to deliver earlier and more effective family support and at the same time protect our most vulnerable and at-risk children and families, however, the premature reduction in statutory child protective services presents a risk that the quality and effectiveness of child protection would fall and the risks to children increase. Families would experience higher levels of acute crisis.</p> <p><b>Equalities/Diversity:</b> Reductions in service will have a direct impact on the most vulnerable members of society including women, children, those living in poverty, affected by disability, mental ill-health and substance misuse.</p> <p><b>Outcome and Performance:</b> Failure to deliver will result in a reduction in performance including, timescales for Children’s Hearing Reports and Court reports; the frequency of contact with families and children; resulting in poorer outcomes. Our compliance with statutory duties of supervision and mandatory contact sessions for children and their parents (from court or Children’s Hearings) would be impeded.</p> <p><b>Climate Change:</b> no impact</p>						
	<b>TOTAL</b>	<b>0</b>	<b>714</b>	<b>849</b>	<b>0.0</b>	<b>5.9</b>	<b>0.0</b>



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BUDGET REDUCTIONS - Supporting and promoting physical and mental wellbeing		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
1 Economy, Development & Planning	<p><b>Arms Length External Organisations - Reduce Contract Fee</b> The Council agreed a Transformation project on the 6th December 2023.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Universal free access to culture and sport would reduce; economic impact of culture and leisure would reduce which has wider impact on local jobs, supply chains etc.</p> <p><b>Workforce:</b> No significant impact identified directly for PKC. Impact on ALEOs workforce.</p> <p><b>Customer:</b> Pre-Covid the ALEOs attracted over 3M annual usages and return rates are recovering.</p> <p><b>Equalities/Diversity:</b> There may be an adverse impact on equalities and diversity groups including lower income households and health and wellbeing outcomes will reduce.</p> <p><b>Outcome and Performance:</b> Budget cuts will have reputational impact on all major funders. There will be a detrimental impact on the availability of venues and services all ALEOs across Perth and Kinross.</p> <p><b>Climate Change:</b> The impact will be informed by the ALEO leisure asset review.</p>	0	0	331			
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>331</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
1 Housing & Communities	<p><b>Adult Learning - SLA</b>            Remove adult literacy services across Perth and Kinross.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Adult learning providers are commissioned to provide training leading to a qualification for vulnerable people which in turn helps them into work, training or further education. Learners are generally already disadvantaged and includes individuals with no or very limited use of English, homeless people, people with substance addiction and people with poor mental health. Removing this funding would severely impact our ESOL provision in P&amp;K which would affect our ability to support asylum seekers and refugees in particular. Demand pressures in this area have grown and are set to increase.  <b>Workforce:</b> No impact on PKC employees, however providers will be impacted.  <b>Customer:</b> The number of service users is now increasing steadily (back towards pre Covid-19 numbers) with increased numbers of asylum seekers and refugees driving need.  <b>Equalities/Diversity:</b> As outlined above.  <b>Outcome and Performance:</b> there are statutory and corporate performance indicators for the CLD Plan which includes adult learning. Saving will impact on key corporate priorities: poverty and sustainable economic growth.  <b>Climate Change:</b> No significant impact identified.</p>	0	92	0			

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>2</b> Housing & Communities	<p><b>Community Learning and Development - Adult Literacy</b> Full removal of Adult Literacy services (linked to £92,000 Adult Learning SLAs saving above).</p> <p>The Adult Learning team deliver literacies as part of the statutory Community Learning &amp; Development Plan.</p> <p><b>Impact Analysis and Risk Assessment</b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Adult learning activities include support for asylum seekers and refugees and therefore removing this team would mean PKC is unable to deliver ESOL or literacy/numeracy training, placing additional pressure on other partners e.g. Perth College and 3rd sector partners. <b>Workforce:</b> Yes <b>Customer:</b> Adults accessing free literacy and ESOL provision, including asylum seekers and refugees <b>Equalities/Diversity:</b> There would be impact on vulnerable and low income individuals and families including, refugees and asylum seekers accessing Adult Learning services. <b>Outcome and Performance:</b> There are statutory and corporate KPIs for Community Learning and Development. Impacts on corporate objective of tackling poverty <b>Climate Change:</b> No significant impact identified.</p>	28	152	0	Y	Y	

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>3</b>	<b>Community Learning and Development - Further Reductions</b>	0	119	0		2.6	
Housing & Communities	Review of Community & Learning Development team. CLD Workers co-ordinate Community Learning and Development activities across localities in Perth and Kinross, including community capacity building, adult learning, supporting community groups with funding applications and governance, supporting the delivery of Community Action Plans, Local Action Partnerships and co-ordination and delivery of a range of PKC funding including Community Investment Fund, Warm Welcome Fund, Green Living Fund. Removing these posts would mean that this level of service provision across all localities may no longer be viable and the team could only focus on areas of highest need.						

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
	<p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The CLD function works to address socio economic inequalities in communities, supporting the community to develop their own solutions and providing support and advice to access funding, including significant PKC grants. Removing these posts may mean this service may not be provided in all localities, impacting PKC's ability to address socio economic inequalities.</p> <p><b>Workforce:</b> Staffing reduction of 2.6 FTE of 12.3 FTE.</p> <p><b>Customer:</b> Impact on community groups, adult learners, Development Trusts, Local Action Partnerships.</p> <p><b>Equalities/Diversity:</b> As above</p> <p><b>Outcome and Performance:</b> there are statutory and corporate performance indicators for the CLD Plan which includes community capacity building and adult learning. Saving may impact on key corporate priorities: poverty, working with communities and sustainable economic growth.</p> <p><b>Climate Change:</b> No significant impact identified.</p>						

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>4</b>	<p><b>Community Planning - Reduced Capacity</b> Reduced capacity in Community Planning</p> <p>The Community Planning team supports the statutory Community Planning function including coordination of the Local Outcomes Improvement Plan(LOIP), Local Action Plans and Community Asset Transfers and Common Good/Community Investment Fund administration.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> The Community Planning Team coordinates delivery of the LOIP addressing socio-economic inequalities in line with Community Empowerment Act. Alternative administration and reporting arrangements for Period Dignity would also be required. <b>Workforce:</b> Yes <b>Customer:</b> This proposal will impact on CIF, Common Good, Local Action Partnerships, and support to the CPP Board and its various sub-groups. <b>Equalities/Diversity:</b> There would be impact on vulnerable and low income individuals and families including people accessing Period Dignity <b>Outcome and Performance:</b> A statutory requirement to produce and deliver a LOIP and produce an annual APR for the LOIP. <b>Climate Change:</b> No significant impact identified.</p>	0	42	0		Y	

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
5 Housing & Communities	<p><b>Public Transport - Local Bus Services</b> Reduction in local bus service provision.</p> <p>As a non-statutory service the level of saving could in theory be anything up to the full budget although would have significant implications for mobility of the public in relation to employment, access to healthcare, further education, leisure/retail and social interaction etc.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Access to transport is a key issue in tackling poverty, inequality and inclusivity in terms of employment, education and healthcare.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> Significant impact on public transport travel opportunities, not just in rural areas, but also in parts of Perth City. Sustainability of some local bus services are already under extreme pressure, particularly in more rural locations. Would have greatest impact on those in poverty, exacerbated by the cost of living crisis.  <b>Equalities/Diversity:</b> Reduced local bus service timetables will have an impact in terms of increased social exclusion, particularly in rural areas.  <b>Outcome and Performance:</b> Will result in contraction of the bus network, including some peak services, thus impacting on routes serving work, education and health related needs. Only skeleton Sunday and evening services are likely to remain on some corridors.  <b>Climate Change:</b> Potential negative impact on climate change and air quality as fewer people will have access to public transport.</p>	775	0	0			

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
6 Housing & Communities	<b>Park &amp; Ride Departure Charges</b> Additional income arising from increased bus operator use of Broxden park and ride facility.  <u><b>Impact Analysis and Risk Assessment</b></u> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No impact. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> No significant impact identified. <b>Climate Change:</b> No significant impact.	40	0	0			



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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
7 Housing & Communities	<p><b>Community Greenspace - Nursery</b> Additional income generation from the sale of trees and plants and the removal of large planting containers in Perth City on High Street, Mill Street and the Concert Hall.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> No significant impact identified. Loss of planters will reduce the quality of the appearance of the city centre.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Loss of planters will reduce the quality of the appearance of the city centre.  <b>Climate Change:</b> No significant impact identified.</p>	41	0	0			

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>8</b>	<p><b>Winter Maintenance - Out of Normal Hours Treatment</b></p> <p>Remove all out of normal hours treatment to footway network with the exception of Perth City Centre as carried out by Operations under 7 day working. Footways will only be treated during working hours Monday to Friday. Total winter maintenance budget includes standing charges.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> No significant impact identified directly for PKC. Impact on Tayside Contracts workforce.</p> <p><b>Customer:</b> Increase in complaints. Start routes Mon-Fri at 8am so all routes currently gritted by 07:30 will not be gritted prior to school/work travel. Cat 2 routes, currently treated after the Cat 1 routes likely won't be treated at all by the time Cat 1s are completed meaning less coverage.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Potential increase in accident / casualty rate throughout winter period. Reduced resilience in times of severe weather.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	110	0	0			

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
9 Environment & Infrastructure	<p><b>Winter Maintenance - Reduce Network Coverage by 20%</b> The length of road network currently receiving Priority Winter Maintenance treatment is 910km which would reduce to 728km. It would also effect on our ability to treat lower category of roads due to reduced resources. Total winter maintenance budget includes standing charges.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified on individuals but community wide will be impacted.  <b>Workforce:</b> No direct impact on PKC staff but will have Tayside Contracts workforce implications.  <b>Customer:</b> Increased public complaint and likely increased accident/casualty rate.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Many routes currently treated as a Cat 2 or Cat 3 will no longer receive any treatment. Reduced resilience in times of severe weather.  <b>Climate Change:</b> No significant impact identified.</p>	450	0	0			

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
10	<p><b>Winter Maintenance - Increase route gritting times to 3 hours across all Category 1 routes.</b></p> <p>Many authorities already have a 3 hour treatment timescale for Cat 1 routes. As a result of later Cat 1 completion this will impact on Cat 2 route start times as the vehicles finish Cat 1 and move onto Cat 2 . Fewer vehicles will also mean our ability to treat Cat 2 routes is reduced so may result in infrequent treatment. Saving will also impact on some school transport routes. Total winter maintenance budget includes standing charges.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified to individuals but community wide will be impacted.</p> <p><b>Workforce:</b> No direct impact on PKC staff but will have Tayside Contracts workforce implications.</p> <p><b>Customer:</b> Will take longer to treat routes, so many routes, currently gritted by 07:30 will not be gritted prior to school/work travel (8am). Some school transport routes will be affected also.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Increased public complaints and potential for increased accident / casualty rate. This in conjunction with saving to reduce network coverage by 20% will reduce our gritter/plough numbers and impact on resilience in times of severe weather.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	100	0	0			
Environment & Infrastructure							

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>11</b>	<b>Community Greenspace - Maintenance</b>	51	52	117			1.0
Housing & Communities	Planned Maintenance - 32% reduction in planned maintenance activities for general repair and maintenance in public parks and open spaces (benches, fencing, bridges groundworks etc). £51,000 from a total budget £157,000.						

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<p>Full removal of the play special projects budget of £52,000 which is used to replace and fund repairs of larger items of equipment and surfacing which would need to be met from grants or external funding when available.</p> <p>Play equipment repairs, inspections and maintenance - 24% reduction leading to longer repair times and periods of unavailability of play equipment. £80,000 from a total budget of £341,000</p> <p>Remove 1 FTE post £37,000.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Reduced access to play areas, safe public parks and open spaces which promote healthy and active lives due to longer down times and assets being unavailable for use.  <b>Workforce:</b> Staffing reduction of 1 FTE of 7.8 FTE.  <b>Customer:</b> Risk of more complaints. Play equipment and park infrastructure items will need to be removed or left unrepaired for longer  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Loss in environmental quality of public space. Decline in the management of greenspace assets and a poorer quality of environment. Impact on asset management due to reduced proactive maintenance. Reduced number of play equipment items and potential closure of some play areas.  <b>Climate Change:</b> Child carers may have to travel further and by vehicle to access facilities. Repairs and resilience of infrastructure affected by climate change impacts may be delayed or not carried out.</p>							

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
12 Housing & Communities	<p><b>Community Greenspace - Infrastructure</b> Verge cutting - reduced frequency of verge cutting from once a year to once every two years other than in areas such as key junctions based on risk. £65k from a total budget of £135k.</p> <p>Tree and woodland maintenance - 10% reduction in tree and woodland maintenance contract. £20k from a total budget of £199k.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> Risk of more complaints. Resources will be targeted towards dealing with more dangerous trees meaning less resource for other less urgent issues which are causing negative impacts to residents.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Potential road safety issues for pedestrians and cyclists where verges have not been cut.  <b>Climate Change:</b> Positive impact on climate change due to enhanced bio-diversity on road verges.</p>	85	0	0			

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
13 Environment & Infrastructure	<p><b>Street Cleansing - Reduction in Activity</b> No street cleansing to be undertaken by hand across the Council area resulting in a reduction of 12 barrow operative posts.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Limited redeployment and/or retraining opportunities for affected staffing group within and outwith the Council for some of the Council's lowest paid members of staff.</p> <p><b>Workforce:</b> Staffing reduction of 12 FTE of 77.6FTE.</p> <p><b>Customer:</b> It is envisaged that this saving proposal would be considered in tandem with community engagement in the locations affected with the objective of securing understanding of the community and to enlist the support of residents in performing litter collection.</p> <p><b>Equalities / Diversity:</b> Lower paid members of the workforce will be affected by job loss.</p> <p><b>Outcome and Performance:</b> A detrimental effect on street cleanliness across all localities and reduced capacity to assist other statutory operational sections within Operations particularly during holiday periods or periods of sickness absence, with significant impact on the visual amenity of the area and potential for restricted opening times at recycling sites and temporary closure of public toilets. Streets and open spaces of communities would cease to receive regular litter picking resulting in an accumulation of litter, an air of untidiness, a likely increase in complaints and the increased potential for a breach of the Environmental Protection Act. In addition, the barrow operatives assist with winter footway treatment.</p> <p><b>Climate Change:</b> Impact on severe weather response.</p>	168	168	0	6.0	6.0	



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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
14	<p><b>Operations Training</b>            Reduction in training support to align with service reductions across Operations.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> Staffing reduction of 1 FTE of 5FTE.  <b>Customer:</b> No significant impact identified.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> There would be less training capacity although should the workforce reduce significantly there should be a corresponding reduction in training needs.  <b>Climate Change:</b> No significant impact identified.</p>	0	0	48			1.0

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
15 Environment & Infrastructure	<p><b>Operations - Management &amp; Supervisory Capacity</b> Reduction in management capacity within Operations linked to the Street Sweeping and Grounds Maintenance savings through a restructure of the management and supervisory arrangements within the Service.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.  <b>Workforce:</b> There would be a reduction in the workforce/management capacity of the Service in the form of reduced supervisor/manager/foreman cohort. Staffing reduction of 3 FTE of 17.2 FTE  <b>Customer:</b> The Service would be less able to respond to customer and elected member enquiries and complaints. It would also potentially be slower to respond to ongoing service issues or demands.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Less management capacity would lead to a reduction in performance levels, responsiveness, and a reduced ability to supervise staff. The service's Health and Safety arrangements would need to be reviewed to ensure they remained adequate.  <b>Climate Change:</b> No significant impact identified.</p>	0	0	131			3.0

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BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
16 Housing & Communities	<p><b>Regulatory Services</b> Workforce reduction across Trading Standards, Food Safety and Environmental Health functions. Opportunities for review and/or consolidation with other enforcement and licencing activities across the Council would be explored to mitigate the impact of these reductions with a view to creating efficiencies in management and operating practices to ensure the Council continued to meet its minimum statutory obligations.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> Regulatory Services focus on support to businesses and residents, some of whom are the most vulnerable in society. This can be via scamming, unscrupulous food traders or online sellers or the safety of the air we breathe to ensure that people live longer, healthier lives. This proposal would reduce the Council's ability to support businesses and residents, potentially including vulnerable individuals (predominantly the young and the elderly) as the team would have less capacity to carry out any proactive function..</p> <p><b>Workforce:</b> Staffing reduction of 5 FTE of 20.5FTE.</p> <p><b>Customer:</b> : Notwithstanding the Council's duty to discharge their statutory functions in the fields of Food Safety, Environmental Health and Trading Standards, customers would experience longer response times and/or be informed that the Council no longer has capacity to carry out some functions. The proposal would impact on the teams' ability to respond to issues of a specialist or complex nature including supporting gypsy travellers who frequently visit the P&amp;K area. Reduced capacity to deal with environmental health enquiries such as statutory nuisance and noise complaints etc. and their obligations to meet those statutory functions and avoid sanction by third parties, e.g. Food Standards Scotland.</p>	10	144	83		3.0	2.0

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
	<p><b>Equalities/Diversity:</b> It is the function of Regulatory Services Teams to support individuals who are socially disadvantaged or vulnerable.</p> <p><b>Outcome and Performance:</b> A further reduction in food safety inspections and/or health and safety interventions on top of previous service reductions in recent years would result in a largely reactive service across Food Safety, Environmental Health and Trading Standards with limited planned and proactive work across the teams. Resources would continue to be deployed to high risk, high priority areas of work to ensure the Council continued to meet its minimum statutory obligations. A Food Standards Scotland audit undertaken in June 2022 highlighted that the team provided Reasonable Assurance and controls were adequate but required improvement, however it also noted that the current number of staff made it challenging to achieve and maintain the requirements of the Food Law Code of Practice, with the Food Standards Audit Branch formally noting that Regulatory Services already have a deficit of 5 EHOs to carry out the Council's obligations regarding Food Enforcement. Any further reductions could lead to an even greater backlog potentially resulting in FSS intervention (as has occurred in Scottish Borders Council).</p> <p><b>Climate Change:</b> No significant impact identified.</p>						

**PERTH & KINROSS COUNCIL**  
**REVENUE BUDGET 2024/25 TO 2026/27**

BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>17</b>	<b>Roads Maintenance Partnership - Reactive Maintenance</b>	0	128	59		1.0	
Environment & Infrastructure	1. Reduction in road defect repairs, e.g. damaged bollards, and potholes £81,000. 2. Reduction in road markings refresh (from 3 to 4 years) but would still prioritise safety critical lines £32,000. 3. Reduction in other routine work, e.g. replacing street name plates, road signs, repairing damaged walls and kerbstones £27,000. 4. Remove 1 FTE post £47,000.						

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
	<p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified as all who use the network would be similarly disadvantaged</p> <p><b>Workforce:</b> Staffing reduction of 1 FTE of 11 FTE.</p> <p><b>Customer:</b> Complaints will increase. Reactive response to complaints on the network will be delayed and responsiveness to flood alerts/warnings will be reduced. Ability to implement flooding response may be compromised due to out of hours work being exceeded and no resilience to cover. Other activities that the public expect to be addressed such as 3rd party utility or Scottish Water flooding issues where we currently assist will not be facilitated.</p> <p><b>Equalities/Diversity:</b> No significant impact identified as all who use the network would be similarly disadvantaged</p> <p><b>Outcome and Performance:</b> Road network will be less well maintained and visually appear so. More gullies will remain blocked with more standing water on the road. Lack of maintenance will reduce the effective operational life of the asset requiring it to be replaced/structurally repaired earlier. Road Condition Index will decline.</p> <p><b>Climate Change:</b> The impact of climate change on the road network will be further exacerbated by the reductions above.</p>						

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>18</b>	<p><b>Traffic and Road Safety</b></p> <p>Workforce reduction resulting in reduced capacity to deliver Traffic and Road Safety related activities.</p> <p>Traffic Orders - As the capacity of the team would reduce, expenditure in this area would also see a corresponding reduction £10,000. (20% of £50,000 total budget).</p> <p>Traffic AIP - This would lead to a reduction of £40,000 in road safety measures such as VAS, safety barriers and anti skid surfacing in identified areas of need. (19% of £208,000 total budget). Remove 2 FTE post £96,000.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Staffing reduction of 2 FTE of 9.2 FTE.</p> <p><b>Customer:</b> Ability to deal with initial complaints and enquiries will be reduced resulting in increased workload dealing with formal complaints etc.</p> <p><b>Equalities/Diversity:</b> Some impact on individuals and the community including more vulnerable road users.</p> <p><b>Outcome and Performance:</b> Increased complaints from public regarding parking issues and road safety matters. Reduced capacity to secure and deliver grant funded traffic and road safety related projects including active travel schemes. Reduced ability to contribute to Scottish Govt national accident reduction targets and delivery of national initiatives.</p> <p><b>Climate Change:</b> Reduced ability to contribute to Scottish Govt national climate change targets (e.g. active travel).</p>	50	48	48		1.0	1.0

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
19 Environment & Infrastructure	<b>Refuse Collection - Garden Waste Permit Charge</b> Increase charge from £40 to £45 per bin in 2025/26.  <b><u>Impact Analysis and Risk Assessment</u></b> <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified. <b>Workforce:</b> No significant impact identified. <b>Customer:</b> No significant impact identified. <b>Equalities/Diversity:</b> No significant impact identified. <b>Outcome and Performance:</b> There is a risk that there may be a drop-off in the customer base as a result of this further increase. <b>Climate Change:</b> No significant impact identified.	0	180	0			



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 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>20</b>	<b>Non Statutory / Discretionary Charges</b>	40	40	90			
Housing & Communities	<p>Increase non-statutory/discretionary charges across Communities by 4% per annum.</p> <p>Bereavement Services – 4% per annum</p> <p>Regulatory Services – 4% per annum</p> <p>Pitches &amp; Park Events – 4% per annum</p> <p>Road Network Commercial Charges – 4% per annum</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified but will impact more on those with fewer resources.</p> <p><b>Workforce:</b> No significant impact identified.</p> <p><b>Customer:</b> No significant impact identified.</p> <p><b>Equalities/Diversity:</b> The increase in bereavement charges may result in an increase in the number of public health funerals.</p> <p><b>Outcome and Performance:</b> There is currently no benchmarking information available nationally for bereavement charges.</p> <p><b>Climate Change:</b> No significant impact identified.</p>						

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Working in partnership with communities		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
21 Housing & Communities	<p><b>Parking Services</b> Increase parking charges by 4% to offset the impact of inflation on operating costs and investment in car parking infrastructure. Proposed increase excludes Penalty Charge Notices, Vehicle Uplift Charges and Blue Badges which are set by statute. Actual % change will vary due to minimum 10p coinage requirement in ticket machines and actual income generated will be subject to public response to increases.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> May present an additional cost burden to customers with limited access to other means of suitable transport for employment, healthcare and essential shopping etc combined with the current cost of living crisis.  <b>Workforce:</b> No significant impact identified.  <b>Customer:</b> Potential resistance from customers and business community.  <b>Equalities/Diversity:</b> No significant impact identified.  <b>Outcome and Performance:</b> Potential that customer base will drop off resulting in no real increase in income generated.  <b>Climate Change:</b> Increased parking charges might encourage car owners to use more environmentally friendly modes of transport including the option of active travel with associated health benefits and positive impact on air quality.</p>	0	5	95			
	<b>TOTAL</b>	<b>1,948</b>	<b>1,170</b>	<b>671</b>	<b>7.0</b>	<b>18.0</b>	<b>8.0</b>

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Organised to Deliver / Transformation		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
1	<p><b>Customer Service Centre Efficiencies</b></p> <p>This reduction is based on reverting to appointments only system and undertaking a channel shift programme to move more customer contact online. This area is subject to a consolidation workstream/review.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified</p> <p><b>Workforce:</b> 4.8 FTE out of 22 FTE.</p> <p><b>Customer:</b> Without closing channels/channel shift to Online the impact will be longer waiting times for customer that will be significant during busy periods.</p> <p><b>Equalities/Diversity:</b> Potential impact on people who may be digitally excluded but there are mitigation measures in place which will be reviewed through monitoring of usage.</p> <p><b>Outcome and Performance:</b> No significant impact identified.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	0	72	82		2.3	2.5

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Organised to Deliver / Transformation		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>2</b>	<p><b>Reduced Capacity across the whole of Strategy, People and Performance</b></p> <p>This reduction is based on reducing staffing budgets across the following areas:</p> <p>Finance &amp; Business Support a reduction of 4fte in addition to the 18fte previously approved;</p> <p>Legal &amp; Governance a reduction of 1.8 fte in addition to the 1fte previously approved:</p> <p>Customer &amp; Digital a reduction of 4.5fte in addition to the 23.3fte previously approved:</p> <p>Strategic Planning, People &amp; Performance reduction in Transformation staffing budget in additional to the 9fte already approved.</p> <p>The total reduction in this area including savings already approved from 24/25 would be 13% reduction in fte.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified</p> <p><b>Workforce:</b> Reduction as advised in table</p> <p><b>Customer:</b> Potential reduction in services to customers both internal and external.</p> <p><b>Equalities/Diversity:</b> No significant impact</p> <p><b>Outcome and Performance:</b> Reduced services to a wide range of functions including income collection.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	174	0	368	1.8	0.0	8.5

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Organised to Deliver / Transformation		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>3</b>	<p><b>Regulation - Corporate Health &amp; Safety</b></p> <p>Workforce reduction in the Council's Corporate Health &amp; Safety team resulting in reduced capacity to provide advice and guidance across the organisation with regard to H&amp;S law compliance, as well as the ability to undertake investigations.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified.</p> <p><b>Workforce:</b> Staffing reduction of 2 FTE of 7.2FTE</p> <p><b>Customer:</b> Reduced capacity to support Services to comply with the Health and Safety at Work Act. Response times to incidents and enquiries will increase.</p> <p><b>Equalities/Diversity:</b> No significant impact identified.</p> <p><b>Outcome and Performance:</b> Response times to incidents and enquiries will increase commensurately.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	0	35	35		1.0	1.0

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REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Organised to Deliver / Transformation		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
4 Strategic Leadership Team	<p><b>Leadership Review - Phase 2</b> Phase one of the Leadership Review was considered by the Finance &amp; Resources Committee in June 2023 and is nearing completion.</p> <p>Phase two of the Leadership Review will look across the organisation at all levels of management and supervision with a target of £1.5 million by 2026/27.</p> <p><b><u>Impact Analysis and Risk Assessment</u></b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified  <b>Workforce:</b> Reduction in number of leaders across the organisation.  <b>Customer:</b> Potential reduction in services to customers both internal and external.  <b>Equalities/Diversity:</b> No significant impact  <b>Outcome and Performance:</b> Potential impact on performance.  <b>Climate Change:</b> No significant impact identified.</p>	500	500	500			

PERTH & KINROSS COUNCIL  
 REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Organised to Deliver / Transformation		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
5 Strategic Leadership Team	<p><b>Procurement &amp; Strategic Commissioning</b>            A transformation review is currently underway in relation to procurement and strategic commissioning.</p> <p>This review will target contract management, procurement processes and non-staff related expenditure with a view to delivering a £1.5 million saving by 2026/27.</p> <p><b>Impact Analysis and Risk Assessment</b>  <b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified  <b>Workforce:</b> No significant impact  <b>Customer:</b> Potential reduction in services to customers both internal and external.  <b>Equalities/Diversity:</b> No significant impact  <b>Outcome and Performance:</b> May impact on performance.  <b>Climate Change:</b> No significant impact identified.</p>	500	500	500			

PERTH & KINROSS COUNCIL  
REVENUE BUDGET 2024/25 TO 2026/27

BUDGET REDUCTIONS - Organised to Deliver / Transformation		Reduction / Income			FTE		
		24/25 £'000	25/26 £'000	26/27 £'000	24/25 FTE	25/26 FTE	26/27 FTE
<b>6</b> Strategic Leadership Team	<p><b>Increased Slippage Target</b></p> <p>The Council has previously agreed a corporate slippage target of 4% that is applied across the whole organisation.</p> <p>This proposal would see an increase to 5% for all staff groups except teachers.</p> <p>For some posts there can be no delay in recruitment which may increase the target further in some areas.</p> <p>Depending upon where the slippage occurs there may be an impact on service delivery.</p> <p><b>Impact Analysis and Risk Assessment</b></p> <p><b>Promote Fairness/Reduce Inequality/Address Socio Economic Disadvantage:</b> No significant impact identified</p> <p><b>Workforce:</b> Delays in filling vacancies may increase pressure on remaining staff.</p> <p><b>Customer:</b> Potential reduction in services to customers both internal and external.</p> <p><b>Equalities/Diversity:</b> No significant impact</p> <p><b>Outcome and Performance:</b> Potential reduction in performance.</p> <p><b>Climate Change:</b> No significant impact identified.</p>	1,000	0	0			
	<b>TOTAL</b>	<b>2,174</b>	<b>1,107</b>	<b>1,485</b>	<b>1.8</b>	<b>3.3</b>	<b>12.0</b>





**2024/25**

## **REVENUE BUDGET**

### **Fees and Charges**

1. Commercial & Domestic Waste	17. Electrical Vehicle Charging
2. North Inch Golf Course	18. Public Transport
3. Football Pitches & Parks Events	19. Housing Management Services
4. Miscellaneous	20. School Meals & Breakfast Clubs
5. Bereavement Services – Burial	21. Childcare Strategy Services
6. Bereavement Services – Cremation	22. School / Community Campus / Astra Pitches Lets
7. Fleet	23. Instrumental Music Tuition – Central Groups
8. Smoking	24. Consultancy and Staff Development
9. Litter	25. Wellbank House Rent
10. Road Network Commercial Permit	26. Care and Support Services
11. Trading Standards	27. Design Works
12. Environmental Health	28. Perth & Kinross Licencing Board Fees Under the Licencing (Scotland) Act 2005
13. Dog Fouling	29. Amended Fees Under Civic Government (Scotland) Act 1982
14. Parking	30. Democratic Services
15. Planning & Building Standards	31. Human Resources
16. Street Naming & Numbering, Road Construction Consents & Vehicular Access	

**PERTH & KINROSS COUNCIL**

**CHARGES EFFECTIVE 1ST APRIL 2024 (UNLESS OTHERWISE STATED) - VAT @ 20%**

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>1: COMMERCIAL &amp; DOMESTIC WASTE CHARGES</b>						
<b>GENERAL WASTE COLLECTION &amp; DISPOSAL CHARGES (PER CONTAINER/PER UPLIFT)</b>						
<u>Bin Size</u>						
140 ltr	£3.80	£0.00	£3.80	£3.80	£0.00	£3.80
240 ltr	£5.25	£0.00	£5.25	£5.25	£0.00	£5.25
330 ltr	£6.50	£0.00	£6.50	£6.50	£0.00	£6.50
360 ltr	£6.95	£0.00	£6.95	£6.95	£0.00	£6.95
500 ltr	£9.85	£0.00	£9.85	£9.85	£0.00	£9.85
660 ltr	£12.15	£0.00	£12.15	£12.15	£0.00	£12.15
770 ltr	£13.70	£0.00	£13.70	£13.70	£0.00	£13.70
1000 ltr	£17.00	£0.00	£17.00	£17.00	£0.00	£17.00
1100 ltr	£18.40	£0.00	£18.40	£18.40	£0.00	£18.40
1280 ltr	£21.00	£0.00	£21.00	£21.00	£0.00	£21.00
<b>RECYCLING SERVICES (PER CONTAINER/PER UPLIFT)</b>						
<u>Glass:</u>						
180 ltr Mixed Glass (Only available to existing customers)	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
180 ltr Segregated Clear Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.10	£0.00	£2.10
180 ltr Segregated Brown Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.10	£0.00	£2.10
180 ltr Segregated Green Glass (Only available to existing customers)	£2.00	£0.00	£2.00	£2.10	£0.00	£2.10
240 ltr Mixed Glass	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
240 ltr Segregated Clear Glass	£2.00	£0.00	£2.00	£2.10	£0.00	£2.10
240 ltr Segregated Brown Glass	£2.00	£0.00	£2.00	£2.10	£0.00	£2.10
240 ltr Segregated Green Glass	£2.00	£0.00	£2.00	£2.10	£0.00	£2.10
<u>Paper &amp; Cardboard</u>						
120 ltr (Only available to existing customers)	£2.35	£0.00	£2.35	£2.30	£0.00	£2.30
140 ltr	£2.35	£0.00	£2.35	£2.30	£0.00	£2.30
240 ltr	£2.50	£0.00	£2.50	£2.45	£0.00	£2.45
360 ltr	£3.50	£0.00	£3.50	£2.75	£0.00	£2.75
500 ltr	£3.60	£0.00	£3.60	£4.00	£0.00	£4.00
660 ltr	£3.75	£0.00	£3.75	£4.30	£0.00	£4.30
770 ltr	£5.00	£0.00	£5.00	£4.50	£0.00	£4.50
1100 ltr	£6.80	£0.00	£6.80	£5.20	£0.00	£5.20
1280 ltr	£6.80	£0.00	£6.80	£5.70	£0.00	£5.70

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Mixed Plastics &amp; Cans:</b>						
140 ltr	£2.30	£0.00	£2.30	£2.30	£0.00	£2.30
240 ltr	£2.45	£0.00	£2.45	£2.45	£0.00	£2.45
360 ltr	£2.75	£0.00	£2.75	£2.75	£0.00	£2.75
660 ltr	£4.45	£0.00	£4.45	£4.45	£0.00	£4.45
770 ltr	£4.75	£0.00	£4.75	£4.75	£0.00	£4.75
1100 ltr	£5.65	£0.00	£5.65	£5.65	£0.00	£5.65
<b>Garden Waste:</b>						
240 ltr	£4.30	£0.00	£4.30	£4.60	£0.00	£4.60
360 ltr	£5.50	£0.00	£5.50	£5.90	£0.00	£5.90
<b>Food Waste:</b>						
120 ltr (Only available to existing customers)	£4.70	£0.00	£4.70	£4.70	£0.00	£4.70
140 ltr	£4.90	£0.00	£4.90	£4.90	£0.00	£4.90
180 ltr (Only available to existing customers)	£5.40	£0.00	£5.40	£5.40	£0.00	£5.40
<b>Front End Loader:</b>						
General Waste	£105.00	£0.00	£105.00	£90.00	£0.00	£90.00
Paper & Cardboard Recycling	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Mixed Plastic & Tins Recycling				£30.00	£0.00	£30.00
FEL Excess Weight Charge for General Waste (Per Kg)	£0.15	£0.00	£0.15	£0.15	£0.00	£0.15
<b>Bells:</b>						
Clear Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Brown Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Green Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Mixed Glass	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Waste Transfer Note - Annual Charge (For all commercial uplift customers; covers general waste and recycling waste)	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
<b>MISCELLANEOUS</b>						
Trade Waste Sacks ( x 50)	£103.00	£0.00	£103.00	£103.00	£0.00	£103.00
Trade Waste Sack Delivery Charge	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Trade Waste Labels ( x 50)	£103.00	£0.00	£103.00	£103.00	£0.00	£103.00
Green Cardboard Labels ( x 50)	£59.00	£0.00	£59.00	£59.00	£0.00	£59.00
MPT Sacks ( x 15)				£16.00	£0.00	£16.00
Bulky Uplift (allows for up to 5 bulky items)	£35.00	£0.00	£35.00	£35.00	£0.00	£35.00
Special Uplift Service - Quote on Request	QUOTE ON REQUEST	£0.00	QUOTE ON REQUEST	QUOTE ON REQUEST	£0.00	QUOTE ON REQUEST
Contaminated Bin Uplift	£5.00	£0.00	£5.00	£6.00	£0.00	£6.00
Domestic Garden Waste - Annual Permit/Per Bin (Max. 2 x 240 ltr bins per household)	£40.00	£0.00	£40.00	£40.00	£0.00	£40.00
Food Waste Recycling Sacks ( x 15)	£1.33	£0.27	£1.60	£1.50	£0.30	£1.80
Compostable Caddy Liners ( x 26)	£1.04	£0.21	£1.25	£1.04	£0.21	£1.25

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
240L Clear Liners ( x 100)	£21.00	£4.20	£25.20	£21.00	£4.20	£25.20
Pink Refuse Sack ( x 50) - See Note 2	£3.21	£0.64	£3.85	£3.42	£0.68	£4.10
Development Charges - New Housing Developments:						
Provision of Bins - x3 Bins (including delivery)				£90.00	£0.00	£90.00
Provision of Bins - x4 Bins (including delivery)				£110.00	£0.00	£110.00
Provision of Bins - Communal Bin (including delivery)				£210.00	£0.00	£210.00
Continental Container Purchase/Delivery/Handling:						
140 ltr	£20.96	£4.19	£25.15	£21.25	£4.25	£25.50
240 ltr	£26.04	£5.21	£31.25	£27.21	£5.44	£32.65
360 ltr	£43.00	£8.60	£51.60	£41.04	£8.21	£49.25
360 ltr (lockable)	£73.00	£14.60	£87.60	£73.00	£14.60	£87.60
500 ltr	£415.00	£83.00	£498.00	£415.00	£83.00	£498.00
660 ltr	£415.00	£83.00	£498.00	£396.50	£79.30	£475.80
770 ltr	£385.00	£77.00	£462.00	£385.00	£77.00	£462.00
1100 ltr	£420.00	£84.00	£504.00	£408.50	£81.70	£490.20
1280 ltr	£480.00	£96.00	£576.00	£480.00	£96.00	£576.00
Slam Locks	£25.92	£5.18	£31.10	£25.92	£5.18	£31.10
<b>COMMERCIAL BIN RENTAL CHARGES (PER WEEK)</b>						
General Waste Bin Rental						
140 ltr				£0.60	£0.00	£0.60
240 ltr				£0.60	£0.00	£0.60
360 ltr				£1.00	£0.00	£1.00
500 ltr				£2.50	£0.00	£2.50
660 ltr				£2.50	£0.00	£2.50
770 ltr				£2.50	£0.00	£2.50
1100 ltr				£3.00	£0.00	£3.00
1280 ltr				£3.50	£0.00	£3.50
Mixed Plastic & Tins Bin Rental						
140 ltr				£0.60	£0.00	£0.60
240 ltr				£0.60	£0.00	£0.60
360 ltr				£0.90	£0.00	£0.90
660 ltr				£1.25	£0.00	£1.25
770 ltr				£1.30	£0.00	£1.30
1100 ltr				£1.35	£0.00	£1.35
Garden Waste Bin Rental						
140 ltr				£0.60	£0.00	£0.60
240 ltr				£0.60	£0.00	£0.60
360 ltr				£0.90	£0.00	£0.90

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Paper &amp; Cardboard Bin Rental</b>						
140 ltr				£0.60	£0.00	£0.60
240 ltr				£0.60	£0.00	£0.60
360 ltr				£0.90	£0.00	£0.90
500 ltr				£1.25	£0.00	£1.25
660 ltr				£1.25	£0.00	£1.25
770 ltr				£1.30	£0.00	£1.30
1100 ltr				£1.35	£0.00	£1.35
1280 ltr				£1.40	£0.00	£1.40
<b>Food Waste Bin Rental</b>						
140 ltr				£0.60	£0.00	£0.60
180 ltr				£0.60	£0.00	£0.60
<b>Glass Waste Bin Rental</b>						
180 ltr				£0.60	£0.00	£0.60
240 ltr				£0.60	£0.00	£0.60
<b>* Note 1: Prices for customers outwith Perth &amp; Kinross local authority area may vary from above and be subject to change</b>						
<b>* Note 2: Pink Sacks - First 100 sacks per year are issued free of charge; additional sacks can be purchased as listed above</b>						
<b>* Note 3: Bin Rental Charges - General Waste Bin Rental to be implemented in 2024/25 and all other bin rental charges implemented in 2025/26</b>						
<b><u>PUBLIC CONVENIENCES</u></b>						
Charge per visit	£0.50	£0.00	£0.50	£0.50	£0.00	£0.50
<b><u>WASTE DISCHARGE FACILITIES</u></b>						
Motorhome/Campervan - Charge per empty	£10.00	£2.00	£12.00	£10.00	£2.00	£12.00
<b><u>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</u></b>						
<b><u>Timber</u></b>						
<b><u>Zone</u></b>						
1 - Up to 5 miles from Friarton	£40.00 + £11.00/tonne	Applied as appropriate	£40.00 + £11.00/tonne	£38.00 + £11.00/tonne	Applied as appropriate	£38.00 + £11.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £11.00/tonne	Applied as appropriate	£100.00 + £11.00/tonne	£95.00 + £11.00/tonne	Applied as appropriate	£95.00 + £11.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £11.00/tonne	Applied as appropriate	£220.00 + £11.00/tonne	£210.00 + £11.00/tonne	Applied as appropriate	£210.00 + £11.00/tonne

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Inert</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.00 + £25.40/tonne	Applied as appropriate	£40.00 + £25.40/tonne	£38.00 + £24.00/tonne	Applied as appropriate	£38.00 + £24.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £25.40/tonne	Applied as appropriate	£100.00 + £25.40/tonne	£95.00 + £24.00/tonne	Applied as appropriate	£95.00 + £24.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £25.40/tonne	Applied as appropriate	£220.00 + £25.40/tonne	£210.00 + £24.00/tonne	Applied as appropriate	£210.00 + £24.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Metals</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.00 + £0.00/tonne	Applied as appropriate	£40.00 + £0.00/tonne	£38.00 + £0.00/tonne	Applied as appropriate	£38.00 + £0.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £0.00/tonne	Applied as appropriate	£100.00 + £0.00/tonne	£95.00 + £0.00/tonne	Applied as appropriate	£95.00 + £0.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £0.00/tonne	Applied as appropriate	£220.00 + £0.00/tonne	£210.00 + £0.00/tonne	Applied as appropriate	£210.00 + £0.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGES FOR RECYCLABLE AND COMPOSTABLE WASTE IN (8, 10, 12 &amp; 16 CUBE)</b>						
<b>Garden</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.00 + £39.30/tonne	Applied as appropriate	£40.00 + £39.30/tonne	£38.00 + £39.50/tonne	Applied as appropriate	£38.00 + £39.50/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £39.30/tonne	Applied as appropriate	£100.00 + £39.30/tonne	£95.00 + £39.50/tonne	Applied as appropriate	£95.00 + £39.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £39.30/tonne	Applied as appropriate	£220.00 + £39.30/tonne	£210.00 + £39.50/tonne	Applied as appropriate	£210.00 + £39.50/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Timber</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £11.00/tonne	Applied as appropriate	£50.00 + £11.00/tonne	£48.00 + £11.00/tonne	Applied as appropriate	£48.00 + £11.00/tonne
2 - Between 5 & 20 miles from Friarton	£140.00 + £11.00/tonne	Applied as appropriate	£140.00 + £11.00/tonne	£135.00 + £11.00/tonne	Applied as appropriate	£135.00 + £11.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£300.00 + £11.00/tonne	Applied as appropriate	£300.00 + £11.00/tonne	£285.00 + £11.00/tonne	Applied as appropriate	£285.00 + £11.00/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Inert</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £25.40/tonne	Applied as appropriate	£50.00 + £25.40/tonne	£48.00 + £24.00/tonne	Applied as appropriate	£48.00 + £24.00/tonne
2 - Between 5 & 20 miles from Friarton	£140.00 + £25.40/tonne	Applied as appropriate	£140.00 + £25.40/tonne	£135.00 + £24.00/tonne	Applied as appropriate	£135.00 + £24.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£300.00 + £25.40/tonne	Applied as appropriate	£300.00 + £25.40/tonne	£285.00 + £24.00/tonne	Applied as appropriate	£285.00 + £24.00/tonne

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Metals</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £0.00/tonne	Applied as appropriate	£50.00 + £0.00/tonne	£48.00 + £0/tonne	Applied as appropriate	£48.00 + £0/tonne
2 - Between 5 & 20 miles from Friarton	£140.00 + £0.00/tonne	Applied as appropriate	£140.00 + £0.00/tonne	£135.00 + £0/tonne	Applied as appropriate	£135.00 + £0/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£300.00 + £0.00/tonne	Applied as appropriate	£300.00 + £0.00/tonne	£285.00 + £0/tonne	Applied as appropriate	£285.00 + £0/tonne
<b>COMMERCIAL AND DOMESTIC SKIP HIRE CHARGE FOR RECYCLABLE AND COMPOSTABLE WASTE IN (35 &amp; 40 CUBE)</b>						
<b>Garden</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £39.30/tonne	Applied as appropriate	£50.00 + £39.30/tonne	£48.00 + £39.50/tonne	Applied as appropriate	£48.00 + £39.50/tonne
2 - Between 5 & 20 miles from Friarton	£140.00 + £39.30/tonne	Applied as appropriate	£140.00 + £39.30/tonne	£135.00 + £39.50/tonne	Applied as appropriate	£135.00 + £39.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£300.00 + £39.30/tonne	Applied as appropriate	£300.00 + £39.30/tonne	£285.00 + £39.50/tonne	Applied as appropriate	£285.00 + £39.50/tonne
<b>COMMERCIAL AND DOMESTIC SKIP EXCESS HIRE CHARGE</b>						
Small Skips (8 / 10 / 12 / 16 Cube) - All Locations	Full 7 day hire charge (listed above) will be applied for each additional 7 days or part thereof			Full 7 day hire charge (listed above) will be applied for each additional 7 days or part thereof		
Large Skips (35 / 40 Cube) - All Locations						
Account Customers (Commercial Waste Uplifts) - All Locations	28 Days of skip on site will be allowed within 7 day hire charge (listed above)			28 Days of skip on site will be allowed within 7 day hire charge (listed above)		
* Note: Commercial skip hire charges will be Outwith Scope for VAT						
* Note: Domestic/Household skip hire charges will be liable for Standard Rate VAT charge						
<b>HOUSEHOLD SKIP HIRE - BLACK BAG GENERAL WASTE (8 &amp; 10 CUBE - MAX CAPACITY 2.5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£40.00 + £136.50/tonne	Applied to total charge	£40.00 + £136.50/tonne	£38.00 + £136.50/tonne	Applied to total charge	£38.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £136.50/tonne	Applied to total charge	£100.00 + £136.50/tonne	£95.00 + £136.50/tonne	Applied to total charge	£95.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £136.50/tonne	Applied to total charge	£220.00 + £136.50/tonne	£210.00 + £136.50/tonne	Applied to total charge	£210.00 + £136.50/tonne
<b>HOUSEHOLD SKIP HIRE - WUDS BULKY GENERAL WASTE (8 &amp; 10 CUBE - MAX CAPACITY 2.5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton				£38.00 + £270.20/tonne	Applied to total charge	£38.00 + £270.20/tonne
2 - Between 5 & 20 miles from Friarton				£95.00 + £270.20/tonne	Applied to total charge	£95.00 + £270.20/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£210.00 + £270.20/tonne	Applied to total charge	£210.00 + £270.20/tonne

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>HOUSEHOLD SKIP HIRE - BULKY GENERAL WASTE (8 &amp; 10 CUBE - MAX CAPACITY 2.5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£40.00 + £164.50/tonne	Applied to total charge	£40.00 + £164.50/tonne	£38.00 + £166.00/tonne	Applied to total charge	£38.00 + £166.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £164.50/tonne	Applied to total charge	£100.00 + £164.50/tonne	£95.00 + £166.00/tonne	Applied to total charge	£95.00 + £166.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £164.50/tonne	Applied to total charge	£220.00 + £164.50/tonne	£210.00 + £166.00/tonne	Applied to total charge	£210.00 + £166.00/tonne
<b>HOUSEHOLD SKIP HIRE - BLACK BAG GENERAL WASTE (12 CUBE - MAX CAPACITY 4 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£40.00 + £136.50/tonne	Applied to total charge	£40.00 + £136.50/tonne	£38.00 + £136.50/tonne	Applied to total charge	£38.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £136.50/tonne	Applied to total charge	£100.00 + £136.50/tonne	£95.00 + £136.50/tonne	Applied to total charge	£95.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £136.50/tonne	Applied to total charge	£220.00 + £136.50/tonne	£210.00 + £136.50/tonne	Applied to total charge	£210.00 + £136.50/tonne
<b>HOUSEHOLD SKIP HIRE - WUDS BULKY GENERAL WASTE (12 CUBE - MAX CAPACITY 4 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton				£38.00 + £270.20/tonne	Applied to total charge	£38.00 + £270.20/tonne
2 - Between 5 & 20 miles from Friarton				£95.00 + £270.20/tonne	Applied to total charge	£95.00 + £270.20/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£210.00 + £270.20/tonne	Applied to total charge	£210.00 + £270.20/tonne
<b>HOUSEHOLD SKIP HIRE - BULKY GENERAL WASTE (12 CUBE - MAX CAPACITY 4 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£40.00 + £164.50/tonne	Applied to total charge	£40.00 + £164.50/tonne	£38.00 + £166.00/tonne	Applied to total charge	£38.00 + £166.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £164.50/tonne	Applied to total charge	£100.00 + £164.50/tonne	£95.00 + £166.00/tonne	Applied to total charge	£95.00 + £166.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £164.50/tonne	Applied to total charge	£220.00 + £164.50/tonne	£210.00 + £166.00/tonne	Applied to total charge	£210.00 + £166.00/tonne
<b>HOUSEHOLD SKIP HIRE - BLACK BAG GENERAL WASTE (16 CUBE - MAX CAPACITY 5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£40.00 + £136.50/tonne	Applied to total charge	£40.00 + £136.50/tonne	£38.00 + £136.50/tonne	Applied to total charge	£38.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £136.50/tonne	Applied to total charge	£100.00 + £136.50/tonne	£95.00 + £136.50/tonne	Applied to total charge	£95.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £136.50/tonne	Applied to total charge	£220.00 + £136.50/tonne	£210.00 + £136.50/tonne	Applied to total charge	£210.00 + £136.50/tonne
<b>HOUSEHOLD SKIP HIRE - WUDS BULKY GENERAL WASTE (16 CUBE - MAX CAPACITY 5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton				£38.00 + £270.20/tonne	Applied to total charge	£38.00 + £270.20/tonne
2 - Between 5 & 20 miles from Friarton				£95.00 + £270.20/tonne	Applied to total charge	£95.00 + £270.20/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£210.00 + £270.20/tonne	Applied to total charge	£210.00 + £270.20/tonne



	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>HOUSEHOLD SKIP HIRE - BULKY GENERAL WASTE (16 CUBE - MAX CAPACITY 5 TONNES)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton	£40.00 + £164.50/tonne	Applied to total charge	£40.00 + £164.50/tonne	£38.00 + £166.00/tonne	Applied to total charge	£38.00 + £166.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £164.50/tonne	Applied to total charge	£100.00 + £164.50/tonne	£95.00 + £166.00/tonne	Applied to total charge	£95.00 + £166.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £164.50/tonne	Applied to total charge	£220.00 + £164.50/tonne	£210.00 + £166.00/tonne	Applied to total charge	£210.00 + £166.00/tonne
<b>COMMERCIAL SKIP HIRE - BLACK BAG GENERAL WASTE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.00 + £136.50/tonne	£0.00	£40.00 + £136.50/tonne	£38.00 + £136.50/tonne	£0.00	£38.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £136.50/tonne	£0.00	£100.00 + £136.50/tonne	£95.00 + £136.50/tonne	£0.00	£95.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £136.50/tonne	£0.00	£220.00 + £136.50/tonne	£210.00 + £136.50/tonne	£0.00	£210.00 + £136.50/tonne
<b>COMMERCIAL SKIP HIRE - BULKY GENERAL WASTE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.00 + £164.50/tonne	£0.00	£40.00 + £164.50/tonne	£38.00 + £166.00/tonne	£0.00	£38.00 + £166.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £164.50/tonne	£0.00	£100.00 + £164.50/tonne	£95.00 + £166.00/tonne	£0.00	£95.00 + £166.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £164.50/tonne	£0.00	£220.00 + £164.50/tonne	£210.00 + £166.00/tonne	£0.00	£210.00 + £166.00/tonne
<b>COMMERCIAL SKIP HIRE - WUDS BULKY GENERAL WASTE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton				£38.00 + £270.20/tonne	Applied to total charge	£38.00 + £270.20/tonne
2 - Between 5 & 20 miles from Friarton				£95.00 + £270.20/tonne	Applied to total charge	£95.00 + £270.20/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£210.00 + £270.20/tonne	Applied to total charge	£210.00 + £270.20/tonne
<b>COMMERCIAL SKIP HIRE - MIXED PLASTICS &amp; TINS (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton				£38.00 + £21.50/tonne	£0.00	£38.00 + £21.50/tonne
2 - Between 5 & 20 miles from Friarton				£95.00 + £21.50/tonne	£0.00	£95.00 + £21.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£210.00 + £21.50/tonne	£0.00	£210.00 + £21.50/tonne
<b>COMMERCIAL SKIP HIRE - PAPER &amp; CARDBOARD (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton				£38.00 + £28.00/tonne	£0.00	£38.00 + £28.00/tonne
2 - Between 5 & 20 miles from Friarton				£95.00 + £28.00/tonne	£0.00	£95.00 + £28.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£210.00 + £28.00/tonne	£0.00	£210.00 + £28.00/tonne

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>COMMERCIAL FOOD WASTE COMMERCIAL SKIP HIRE (UP TO 16 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£40.00 + £24.00/tonne	£0.00	£40.00 + £24.00/tonne	£38.00 + £21.00/tonne	£0.00	£38.00 + £21.00/tonne
2 - Between 5 & 20 miles from Friarton	£100.00 + £24.00/tonne	£0.00	£100.00 + £24.00/tonne	£95.00 + £21.00/tonne	£0.00	£95.00 + £21.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£220.00 + £24.00/tonne	£0.00	£220.00 + £24.00/tonne	£210.00 + £21.00/tonne	£0.00	£210.00 + £21.00/tonne
<b>COMMERCIAL SKIP HIRE - BLACK BAG GENERAL WASTE (35 &amp; 40 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £136.50/tonne	£0.00	£50.00 + £136.50/tonne	£48.00 + £136.50/tonne	£0.00	£48.00 + £136.50/tonne
2 - Between 5 & 20 miles from Friarton	£140.00 + £136.50/tonne	£0.00	£140.00 + £136.50/tonne	£135.00 + £136.50/tonne	£0.00	£135.00 + £136.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£300.00 + £136.50/tonne	£0.00	£300.00 + £136.50/tonne	£285.00 + £136.50/tonne	£0.00	£285.00 + £136.50/tonne
<b>COMMERCIAL SKIP HIRE - BULKY GENERAL WASTE (35 &amp; 40 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton	£50.00 + £164.50/tonne	£0.00	£50.00 + £164.50/tonne	£48.00 + £166.00/tonne	£0.00	£48.00 + £166.00/tonne
2 - Between 5 & 20 miles from Friarton	£140.00 + £164.50/tonne	£0.00	£140.00 + £164.50/tonne	£135.00 + £166.00/tonne	£0.00	£135.00 + £166.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary	£300.00 + £164.50/tonne	£0.00	£300.00 + £164.50/tonne	£285.00 + £166.00/tonne	£0.00	£285.00 + £166.00/tonne
<b>COMMERCIAL SKIP HIRE - WUDS BULKY GENERAL WASTE (35 &amp; 40 CUBE)</b>						
<u>Zone</u>						
1 - Less than 5 miles from Friarton				£48.00 + £270.20/tonne	Applied to total charge	£48.00 + £270.20/tonne
2 - Between 5 & 20 miles from Friarton				£135.00 + £270.20/tonne	Applied to total charge	£135.00 + £270.20/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£285.00 + £270.20/tonne	Applied to total charge	£285.00 + £270.20/tonne
<b>COMMERCIAL SKIP HIRE - MIXED PLASTICS &amp; TINS (35 &amp; 40 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton				£48.00 + £21.50/tonne	£0.00	£48.00 + £21.50/tonne
2 - Between 5 & 20 miles from Friarton				£135.00 + £21.50/tonne	£0.00	£135.00 + £21.50/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£285.00 + £21.50/tonne	£0.00	£285.00 + £21.50/tonne
<b>COMMERCIAL SKIP HIRE - PAPER &amp; CARDBOARD (35 &amp; 40 CUBE)</b>						
<u>Zone</u>						
1 - Up to 5 miles from Friarton				£48.00 + £28.00/tonne	£0.00	£48.00 + £28.00/tonne
2 - Between 5 & 20 miles from Friarton				£135.00 + £28.00/tonne	£0.00	£135.00 + £28.00/tonne
3 - Over 20 miles from Friarton but within PKC boundary				£285.00 + £28.00/tonne	£0.00	£285.00 + £28.00/tonne

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>COMMERCIAL AND HOUSEHOLD SKIP EXCESS HIRE CHARGE</b>						
Small Skips (8 / 10 / 12 / 16 Cube) - All Locations	Full 7 day hire charge (listed above) will be applied for each additional 7 days or part thereof			Full 7 day hire charge (listed above) will be applied for each additional 7 days or part thereof		
Large Skips (35 / 40 Cube) - All Locations						
Account Customers (Commercial Waste Uplifts) - All Locations	28 Days of skip on site will be allowed within 7 day hire charge (listed above)			28 Days of skip on site will be allowed within 7 day hire charge (listed above)		
<b>BLACK BAG GENERAL WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load	£30.38	£6.07	£36.45	£30.38	£6.07	£36.45
Category 1 - Light Van - Full Load	£60.71	£12.14	£72.85	£60.71	£12.14	£72.85
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£44.71	£8.94	£53.65	£44.71	£8.94	£53.65
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£89.42	£17.88	£107.30	£89.42	£17.88	£107.30
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£48.79	£9.76	£58.55	£48.79	£9.76	£58.55
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£97.58	£19.52	£117.10	£97.58	£19.52	£117.10
<b>BULKY GENERAL WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load	£36.38	£7.27	£43.65	£36.79	£7.36	£44.15
Category 1 - Light Van - Full Load	£72.71	£14.54	£87.25	£73.54	£14.71	£88.25
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£53.67	£10.73	£64.40	£54.21	£10.84	£65.05
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£107.25	£21.45	£128.70	£108.42	£21.68	£130.10
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£58.54	£11.71	£70.25	£59.21	£11.84	£71.05
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£117.08	£23.42	£140.50	£118.33	£23.67	£142.00
<b>WUDS BULKY GENERAL WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load				£59.21	£11.84	£71.05
Category 1 - Light Van - Full Load				£118.42	£23.68	£142.10
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load				£87.58	£17.52	£105.10
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load				£175.17	£35.03	£210.20
Category 3 - Large Trailer (over 1/2 tonne) - Part Load				£95.71	£19.14	£114.85
Category 3 - Large Trailer (over 1/2 tonne) - Full Load				£191.33	£38.27	£229.60
<b>GARDEN WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load	£9.00	£1.80	£10.80	£9.21	£1.84	£11.05
Category 1 - Light Van - Full Load	£18.00	£3.60	£21.60	£18.29	£3.66	£21.95
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£11.75	£2.35	£14.10	£11.96	£2.39	£14.35
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£23.50	£4.70	£28.20	£23.92	£4.78	£28.70
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£17.46	£3.49	£20.95	£17.67	£3.53	£21.20
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£34.92	£6.98	£41.90	£35.29	£7.06	£42.35

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>INERT WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Part Load	£9.46	£1.89	£11.35	£9.46	£1.89	£11.35
Category 1 - Light Van - Full Load	£18.92	£3.78	£22.70	£18.92	£3.78	£22.70
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Part Load	£12.67	£2.53	£15.20	£12.67	£2.53	£15.20
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£25.25	£5.05	£30.30	£25.25	£5.05	£30.30
Category 3 - Large Trailer (over 1/2 tonne) - Part Load	£13.92	£2.78	£16.70	£13.92	£2.78	£16.70
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£27.79	£5.56	£33.35	£27.79	£5.56	£33.35
<b>TIMBER WASTE TIPPING AT RECYCLING CENTRES</b>						
Category 1 - Light Van - Full Load	£4.71	£0.94	£5.65	£4.96	£0.99	£5.95
Category 2 - Panel Van or Small Trailer (up to 1/2 tonne) - Full Load	£7.92	£1.58	£9.50	£8.33	£1.67	£10.00
Category 3 - Large Trailer (over 1/2 tonne) - Full Load	£11.04	£2.21	£13.25	£11.67	£2.33	£14.00
<b>FRIARTON WEIGHBRIDGE (PER TONNE)</b>						
Inert Waste	£25.42/tonne	£5.08/tonne	£30.50/tonne	£24.00/tonne	£4.80/tonne	£28.80/tonne
Garden Waste	£39.29/tonne	£7.86/tonne	£47.15/tonne	£39.50/tonne	£7.90/tonne	£47.40/tonne
General Black Bag Waste	£136.50/tonne	£27.30/tonne	£163.80/tonne	£136.50/tonne	£27.30/tonne	£163.80/tonne
Bulky General Waste	£164.50/tonne	£32.90/tonne	£197.40/tonne	£166.00/tonne	£33.20/tonne	£199.20/tonne
Timber Waste	£11.00/tonne	£2.20/tonne	£13.20/tonne	£11.00/tonne	£2.20/tonne	£13.20/tonne
WUDS Bulky General Waste				£270.21/tonne	£54.04/tonne	£324.25/tonne

**NOTES**

- 1 Commercial skip hire charges will be Outwith Scope for VAT.
- 2 Domestic/Household skip hire charges will be liable for Standard Rate VAT charge.
- 3 Bulky General Waste - examples include: furniture, sofa, chair, bed, mattress, white goods etc.
- 4 Contaminated Paper & Card / MPT skips will be charged at General Black Bag Waste rates.
- 5 WUDS (Waste Upholstered Domestic Seating) - examples include: sofa/sofa beds, armchairs, office chairs, kitchen/dining room chairs, recliners, floor and futons.

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>2: NORTH INCH GOLF COURSE CHARGES</b>						
<b>FULL SEASON TICKET (7 DAY TICKET) - 1ST APRIL - 31ST MARCH</b>						
Adult	£399.00	£0.00	£399.00	£409.00	£0.00	£409.00
Senior/Concession	£349.00	£0.00	£349.00	£359.00	£0.00	£359.00
Youth (18 - 21yrs)	£95.00	£0.00	£95.00	£99.00	£0.00	£99.00
Intermediate (22 - 25yrs)	£155.00	£0.00	£155.00	£160.00	£0.00	£160.00
Young Adult (26 -29yrs)	£249.00	£0.00	£249.00	£259.00	£0.00	£259.00
Junior (17 yrs and under)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Senior (80+ yrs)				£259.00	£0.00	£259.00
Senior (90+ yrs)				£20.00	£0.00	£20.00
<b>18 MONTHS FOR THE PRICE OF 12</b>						
Adult (1st October each year)	£399.00	£0.00	£399.00	£409.00	£0.00	£409.00
Senior/Concession (1st October each year)	£349.00	£0.00	£349.00	£359.00	£0.00	£359.00
Young Adult (1st October each year)	£249.00	£0.00	£249.00	£259.00	£0.00	£259.00
Intermediate (1st October each year)	£155.00	£0.00	£155.00	£160.00	£0.00	£160.00
Youth (1st October each year)	£95.00	£0.00	£95.00	£99.00	£0.00	£99.00
Junior (1st October each year)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Senior (80+ yrs)				£259.00	£0.00	£259.00
Senior (90+ yrs)				£20.00	£0.00	£20.00
Family Membership - 1 free junior season ticket with purchase of Adult/Senior ticket	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Get into Golf - Restricted times of play on full golf course - 2 year only before upgrading	£139.00	£0.00	£139.00	£145.00	£0.00	£145.00
Corporate Golf Season Ticket - golf day for up to 20 players plus 50 green fee vouchers	£1,000.00	£200.00	£1,200.00	£1,000.00	£200.00	£1,200.00
<b>SUMMER 18 HOLE ROUNDS 1ST APRIL TO 31ST OCT</b>						
Adult (weekday)	£24.00	£0.00	£24.00	£26.00	£0.00	£26.00
Adult (weekend)	£28.00	£0.00	£28.00	£30.00	£0.00	£30.00
Adult 10 round ticket	£200.00	£0.00	£200.00	£215.00	£0.00	£215.00
One Week Multi Play Ticket	£60.00	£0.00	£60.00	£64.00	£0.00	£64.00
One Month Multi Play Ticket	£115.00	£0.00	£115.00	£120.00	£0.00	£120.00
Senior/Concession (weekday)	£23.00	£0.00	£23.00	£25.00	£0.00	£25.00
Senior/Concession (weekend)	£27.00	£0.00	£27.00	£29.00	£0.00	£29.00
Senior/Concession 10 round ticket	£189.00	£0.00	£189.00	£199.00	£0.00	£199.00
Members Guest (any day)	£16.00	£0.00	£16.00	£17.00	£0.00	£17.00
Twilight (weekday after 5.30pm)	£21.00	£0.00	£21.00	£23.00	£0.00	£23.00
Twilight (weekend after 3pm)	£23.00	£0.00	£23.00	£25.00	£0.00	£25.00
Junior (17 yrs and under weekday)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Junior (17 yrs and under weekend)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Short Course Adult/Senior/Concession Round	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Short Course Junior Round	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
Family Ticket - 1 free junior greenfee with purchase of Adult / Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>SUMMER 9 HOLE ROUNDS 1ST APRIL TO 31ST OCT (1HR 45 MIN MAXIMUM PLAY)</b>						
Adult weekday	£15.00	£0.00	£15.00	£16.00	£0.00	£16.00
Adult weekend	£17.00	£0.00	£17.00	£18.00	£0.00	£18.00
Senior/Concession weekday	£13.00	£0.00	£13.00	£14.00	£0.00	£14.00
Senior/Concession weekend	£15.00	£0.00	£15.00	£16.00	£0.00	£16.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>SUMMER 6 HOLE ROUNDS 1ST APRIL TO 31ST OCT (1HR 10MINS MAXIMUM PLAY)</b>						
Adult weekday	£8.50	£0.00	£8.50	£9.00	£0.00	£9.00
Adult weekend	£10.50	£0.00	£10.50	£11.00	£0.00	£11.00
Senior/Concession weekday	£7.50	£0.00	£7.50	£8.00	£0.00	£8.00
Senior/Concession weekend	£8.50	£0.00	£8.50	£9.00	£0.00	£9.00
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>WINTER ROUNDS 1ST NOV TO 31ST MARCH</b>						
Adult (any day)	£17.00	£0.00	£17.00	£18.00	£0.00	£18.00
Senior/Concession (any day)	£17.00	£0.00	£17.00	£18.00	£0.00	£18.00
Members Guest (any day)	£9.00	£0.00	£9.00	£9.50	£0.00	£9.50
Junior (17 yrs and under any day)	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Winter Greens (all categories)	£9.00	£0.00	£9.00	£9.50	£0.00	£9.50
Family Ticket - 1 free junior greenfee with purchase of Adult/Senior greenfee	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>GROUP DISCOUNT (SUMMER ONLY)</b>						
All categories (weekday -min 8 required)	£22.00	£0.00	£22.00	£24.00	£0.00	£24.00
All categories (weekend -min 8 required)	£24.00	£0.00	£24.00	£26.00	£0.00	£26.00
Online Adult Off Peak weekday 4 ball deal (11am-2pm)	£80.00	£0.00	£80.00	£86.00	£0.00	£86.00
Online Adult Off Peak weekday 2 ball deal (11am-2pm)	£44.00	£0.00	£44.00	£48.00	£0.00	£48.00
Online Adult Off Peak weekend 4 ball deal (11am-2pm)	£92.00	£0.00	£92.00	£98.00	£0.00	£98.00
Online Adult Off Peak weekend 2 ball deal (11am-2pm)	£50.00	£0.00	£50.00	£54.00	£0.00	£54.00
<b>MISCELLANEOUS</b>						
Trolley Hire	£3.75	£0.75	£4.50	£4.17	£0.83	£5.00
Buggy Hire	£14.58	£2.92	£17.50	£15.42	£3.08	£18.50
Putting	£1.00	£0.00	£1.00	£1.50	£0.00	£1.50
Football	£0.83	£0.17	£1.00	£0.83	£0.17	£1.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>FOOTGOLF / SOFTBALL GOLF / PARK GOLF ROUNDS 1ST APRIL TO 31ST MAR</b>						
Footgolf Adult 9 holes	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Footgolf Adult 18 holes	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Footgolf Senior/Concession 9 holes	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Footgolf Senior/Concession 18 holes	£9.00	£0.00	£9.00	£9.00	£0.00	£9.00
Footgolf Junior 9 holes	£4.00	£0.00	£4.00	£4.00	£0.00	£4.00
Footgolf Junior 18 holes	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Footgolf Family 9 holes (2x Adults & 2x Juniors)	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
Footgolf Family 18 holes (2x Adults & 2x Juniors)	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
<b>FOOTGOLF / SOFTBALL GOLF / PARK GOLF GROUPS AND PROMOTIONS 1ST APRIL TO 31ST MAR</b>						
Footgolf Adult 4 ball deal 9 holes	£22.00	£0.00	£22.00	£22.00	£0.00	£22.00
Footgolf Adult 4 ball deal 18 holes	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Footgolf Adult Group 18 holes (min 8 required)	£7.00	£0.00	£7.00	£7.00	£0.00	£7.00
Footgolf Senior/Concession Group 18 holes (min 8 required)	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Footgolf Junior Group 18 holes (min 8 required)	£4.00	£0.00	£4.00	£4.00	£0.00	£4.00
<i>Note 1: some flexibility may be applied in daily green fee rates depending on demand and capacity.</i>						
<i>Note 2: Catering for groups or parties - indoor facilities (free of charge) on request dependent on availability, catering will be outsourced to a third party supplier to be paid directly by the group/customer.</i>						
<b>3: FOOTBALL PITCHES &amp; PARKS EVENTS CHARGES</b>						
<b>PERTH FOOTBALL / RUGBY PITCHES</b>						
Adult (Season 11 a-side incl changing facilities where available & training)	£0.00	£0.00	£0.00	£578.00	£0.00	£578.00
Adult (Per Game 11 a-side)	£0.00	£0.00	£0.00	£48.00	£0.00	£48.00
Adult (Season 7 a-side)	£0.00	£0.00	£0.00	£336.00	£0.00	£336.00
Adult (Per Game 7 a-side)	£0.00	£0.00	£0.00	£28.00	£0.00	£28.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£0.00	£0.00	£0.00	£241.00	£0.00	£241.00
Junior Under 18 Years (Per Game 11 a-side)	£0.00	£0.00	£0.00	£19.00	£0.00	£19.00
Junior Under 18 Years (Season 7 a-side)	£0.00	£0.00	£0.00	£145.00	£0.00	£145.00
Junior Under 18 Years (Per Game 7 a-side)	£0.00	£0.00	£0.00	£12.00	£0.00	£12.00
<b>OUTWITH PERTH FOOTBALL / RUGBY PITCHES</b>						
Adult (Season 11 a-side incl changing facilities where available & training)	£0.00	£0.00	£0.00	£441.00	£0.00	£441.00
Adult (Per Game 11 a-side)	£0.00	£0.00	£0.00	£37.00	£0.00	£37.00
Junior Under 18 Years (Season 11 a-side incl changing facilities where available & training)	£0.00	£0.00	£0.00	£218.00	£0.00	£218.00
Junior Under 18 Years (Per Game 11 a-side)	£0.00	£0.00	£0.00	£18.00	£0.00	£18.00
Junior Under 18 Years (Season 7 a-side)	£0.00	£0.00	£0.00	£109.00	£0.00	£109.00
Junior Under 18 Years (Per Game 7 a-side)	£0.00	£0.00	£0.00	£10.00	£0.00	£10.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>PARKS EVENTS</b>						
Commercial Bookings Per Day (North Inch, South Inch & Lesser South Inch)	£367.00	£0.00	£367.00	£382.00	£0.00	£382.00
Commercial Bookings Per Day (Other parks & opens spaces across Perth & Kinross)	£150.00	£0.00	£150.00	£156.00	£0.00	£156.00
Commercial Bookings Refundable Deposit (subject to recovery of any costs incurred)	£546.00	£0.00	£546.00	£568.00	£0.00	£568.00
Non Commercial Bookings (up to 100 expected attendees)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Non Commercial Bookings (101 to 500 expected attendees)	£61.00	£0.00	£61.00	£63.00	£0.00	£63.00
Non Commercial Bookings (501 to 1000 expected attendees)	£91.00	£0.00	£91.00	£95.00	£0.00	£95.00
Non Commercial Bookings (1000+ expected attendees)	£121.00	£0.00	£121.00	£126.00	£0.00	£126.00
Balloon Flights	£25.00	£0.00	£25.00	£26.00	£0.00	£26.00
Small Enterprise Commercial Bookings	£62.00	£0.00	£62.00	£65.00	£0.00	£65.00
Water Supply Test and Flush (Prior to event) - see Note 4				£210.00	£0.00	£210.00
Refundable Deposit For Large Events (Reinstatement Works)	£5,000.00	£0.00	£5,000.00	£5,000.00	£0.00	£5,000.00
Facilities Cleaning Recharge	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery	Full Cost Recovery
Mobile Food Operators - fee per month	£150.00	£0.00	£150.00	£156.00	£0.00	£156.00
<p><b>Note 1: Football / Rugby Pitches - 20% discount will be given for Season bookings if paid in one payment by specified cut-off date.</b></p> <p><b>Note 2: Event Parking - 25% of all parking charges levied by event organisers will be passed to the Council where vehicles have been parked on public greenspace.</b></p> <p><b>Note 3: Event Bookings - late bookings will incur a surcharge:</b>  <b>Non-commercial bookings = £25</b>  <b>Commercial bookings = 25% of booking fee</b></p> <p><b>Note 4: Water Supply Test and Flush only available where there is a water supply on site</b></p>						
<b>4: MISCELLANEOUS CHARGES</b>						
Caravan Rallies - Outwith Caravan Parks Per Van Per Night	£8.33	£1.67	£10.00	£9.17	£1.83	£11.00
Liberation of Pigeons - Per vehicle	£25.00	£5.00	£30.00	£25.83	£5.17	£31.00
Purchase of Memorial Bench (with plaque) - New Glen Almond Bench	£769.17	£153.83	£923.00	£818.33	£163.67	£982.00
Purchase of Memorial Bench (with plaque) - New Glen Clova Bench	£959.17	£191.83	£1,151.00	£1,020.00	£204.00	£1,224.00
Purchase of Memorial Bench (with plaque) - Greenspace Bench	£590.00	£118.00	£708.00	£627.50	£125.50	£753.00
Purchase of Memorial Bench (with plaque) - Phoenix Recycled Plastic Bench	£701.67	£140.33	£842.00	£746.67	£149.33	£896.00
Purchase of Plaque - For Existing Bench (includes plaque, fitting and contribution to cost of bench)	£168.33	£33.67	£202.00	£175.00	£35.00	£210.00
Purchase of Memorial Tree (including planting - see note 3)	Cost Recovery		Cost Recovery	Cost Recovery		Cost Recovery
<p><b>Note 1: Purchase of a memorial bench covers the life of the bench only.</b></p> <p><b>Note 2: Memorial bench is supplied with brass plaque as standard - stainless steel plaque will incur additional charge.</b></p> <p><b>Note 3: Memorial Tree - charges will be recharge of costs, quotations supplied depending on tree variety etc.</b></p>						



	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>5: BEREAVEMENT SERVICES - BURIAL CHARGES</b>						
<b>SALE OF LAIRS</b>						
Full Lair - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Full Lair - Adult (21yrs & over) *	£962.00	£0.00	£962.00	£1,000.00	£0.00	£1,000.00
Half Lair (where available) - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Half Lair (where available) - Adult (21yrs & over) *	£481.00	£0.00	£481.00	£500.00	£0.00	£500.00
Quarter Lair (where available) - For Baby or NVF only - Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Transfer of Lair Ownership	£40.00	£0.00	£40.00	£42.00	£0.00	£42.00
<b>INTERMENT FEES</b>						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & over) - Note 1	£1,003.00	£0.00	£1,003.00	£1,043.00	£0.00	£1,043.00
Cremated Remains (Casket Burial) - Note 1	£232.00	£0.00	£232.00	£241.00	£0.00	£241.00
Scattered Ashes (under turf) - Note 1	£75.00	£0.00	£75.00	£78.00	£0.00	£78.00
Muslim Burial (Where additional requirements apply)	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Exhumation - Note 2	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery	Cost Recovery
Excavation of Foundation for Erecting Headstone (New/On Request) - Note 3	£164.17	£32.83	£197.00	£170.83	£34.17	£205.00
Removal of Old Foundation (Prior to excavation of new foundation/headstone)	£20.83	£4.17	£25.00	£20.83	£4.17	£25.00
Marking Grave for Placement of Small Memorial/ Grave Location Request - Note 4	£77.50	£15.50	£93.00	£80.83	£16.17	£97.00
Memorial Mason Registration - Annual Charge	£185.00	£0.00	£185.00	£193.00	£0.00	£193.00
Memorial Mason Registration - Charge Per Visit	£38.00	£0.00	£38.00	£40.00	£0.00	£40.00
Memorial Levy	£76.00	£0.00	£76.00	£79.00	£0.00	£79.00
Purchase of Memorial Bench (includes installation - see note 5) - Glen Isla Bench	£833.33	£166.67	£1,000.00	£889.17	£177.83	£1,067.00
Purchase of Memorial Tree (including planting - see note 6)	Cost Recovery		Cost Recovery	Cost Recovery		Cost Recovery
Search Fee - Per half hour charge	£28.00	£0.00	£28.00	£29.00	£0.00	£29.00
<p><b>Note 1: No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</b></p> <p><b>Note 2: Exhumation is VAT Exempt if for burial at another site, otherwise it is Standard Rate VAT.</b></p> <p><b>Note 3: Excavation of Foundation for Headstone is Standard Rate VAT, unless required to carry out interment or burial but where that is required PKC do not charge separately as that service is included within the overall Interment Fee.</b></p> <p><b>Note 4: Marking Grave for Memorials or location requests is Standard Rate VAT. Grave marking required for interment/burials is Exempt for VAT - PKC include this service within the overall Interment Fee.</b></p> <p><b>Note 5: Purchase of a memorial bench and plaque covers the life of the bench only. Specific bench type cannot be guaranteed, dependent on availability of supply.</b></p> <p><b>Note 6: Memorial Tree - Charges will be recharge of costs - quotations supplied depending on tree variety etc.</b></p>						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>6: BEREAVEMENT SERVICES - CREMATION CHARGES</b>						
<b>CREMATION</b>						
Young Person (under 21yrs)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Adult (21yrs & under) *	£836.00	£0.00	£836.00	£870.00	£0.00	£870.00
Direct Cremation (08:45am or 9.00am / No Service) *	£553.00	£0.00	£553.00	£553.00	£0.00	£553.00
Scattering of Ashes (Service at Perth) *	£27.00	£0.00	£27.00	£28.00	£0.00	£28.00
Scattering of Ashes (Service at External Crematorium) *	£65.00	£0.00	£65.00	£68.00	£0.00	£68.00
Scattering of Ashes (Under turf) *	£75.00	£0.00	£75.00	£78.00	£0.00	£78.00
Extended Service	£185.00	£0.00	£185.00	£317.00	£0.00	£317.00
<i>* No charge for young person under 21yrs and for PKC resident under 26yrs who are entitled to after care services.</i>						
<b>OBITUS MEDIA SERVICES AND PRODUCTS</b>						
<b>Tributes</b>						
Single Photo - Free of Charge				£0.00	£0.00	£0.00
Basic Slideshow - Photo slideshow of up to 25 photos				£41.67	£8.33	£50.00
Music Tribute - Tribute of up to 25 photos timed to chosen music				£62.50	£12.50	£75.00
Themed Tribute - Up to 25 photos professionally edited and timed from a range of curated themes and music				£79.17	£15.83	£95.00
Bespoke Tribute - Professionally crafted bespoke tribute				£333.33	£66.67	£400.00
<b>Tributes Extra's</b>						
Extra Single Photo - Surcharge for any additional holding images beyond the single photo				£10.83	£2.17	£13.00
Tribute Download				£8.33	£1.67	£10.00
Extra Tribute Photo's - For each extra 25 photo's on a visual tribute				£17.50	£3.50	£21.00
Extra Work Charge - Fee applied to any standard products for additional work (eg adding video to a tribute)				£17.50	£3.50	£21.00
Family Supplied Tribute - Family supplied video/photo tribute used as received with basic quality checks				£20.83	£4.17	£25.00
<b>Streaming</b>						
Live & On Demand - Professionally live streamed service link with option to view online for 28 days				£40.83	£8.17	£49.00
Live Only - Available on Request				£27.50	£5.50	£33.00
<b>Keepsakes</b>						
DVD or USB - DVD or USB copy of service, tribute or both in personalised grey linen case				£51.67	£10.33	£62.00
Video Book - Portable video of service, tribute or both set in A5 electronic screen encased in linen-wrapped 'book'				£79.17	£15.83	£95.00
Memory Box - Up to 25 photos professionally printed & delivered in linen-wrapped box				£108.33	£21.67	£130.00
<b>Keepsakes Extra's</b>						
Blu-Ray or Audio CD - Blu-Ray or audio CD copy of live stream/tribute or both wrapped in personalised linen box				£45.83	£9.17	£55.00
Second Copies - Any additional copies of DVD or USB keepsakes				£23.33	£4.67	£28.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Bundles</b>						
Obitus Bundle - Single photo + Music Tribute + Livestream + 1 keepsake item				£132.50	£26.50	£159.00
<b>Services for Young People (Under 18)</b>						
Live & On Demand + Single Photo + Basic Slideshow up to 25 photos - Free of Charge				£0.00	£0.00	£0.00
<b>NOTES</b>						
<b>1 Obitus media services and product offers may be subject to change.</b>						
<b>MEMORIAL OPTIONS</b>						
Book of Remembrance (2 line entry)	£55.00	£11.00	£66.00	£57.50	£11.50	£69.00
Book of Remembrance (5 line entry)	£88.33	£17.67	£106.00	£91.67	£18.33	£110.00
Book of Remembrance (8 line entry)	£123.33	£24.67	£148.00	£128.33	£25.67	£154.00
Miniature Books of Remembrance (2 line entry)	£98.33	£19.67	£118.00	£102.50	£20.50	£123.00
Miniature Books of Remembrance (5 line entry)	£130.83	£26.17	£157.00	£135.83	£27.17	£163.00
Miniature Books of Remembrance (8 line entry)	£170.00	£34.00	£204.00	£176.67	£35.33	£212.00
Memorial Cards (2 line entry)	£69.17	£13.83	£83.00	£71.67	£14.33	£86.00
Memorial Cards (5 line entry)	£111.67	£22.33	£134.00	£115.83	£23.17	£139.00
Memorial Cards (8 line entry)	£139.17	£27.83	£167.00	£145.00	£29.00	£174.00
Memorial Cards (Photograph)	£69.17	£13.83	£83.00	£71.67	£14.33	£86.00
Memorial Cards (Family Crest)	£69.17	£13.83	£83.00	£71.67	£14.33	£86.00
Memorial Cards (Floral Motif)	£69.17	£13.83	£83.00	£71.67	£14.33	£86.00
Memorial Cards (Coat of Arms)	£69.17	£13.83	£83.00	£71.67	£14.33	£86.00
Caskets	£66.67	£13.33	£80.00	£69.17	£13.83	£83.00
<b>LEASE OF MEMORIALS</b>						
Granite Tower Plaque - 10 year lease	£146.00	£0.00	£146.00	£152.00	£0.00	£152.00
Granite Tower Plaque - 20 year lease	£226.00	£0.00	£226.00	£235.00	£0.00	£235.00
Grey Granite Kerb - 10 year lease	£312.00	£0.00	£312.00	£325.00	£0.00	£325.00
Grey Granite Kerb - 20 year lease	£450.00	£0.00	£450.00	£468.00	£0.00	£468.00
Red Granite Flower Kerb - 10 year lease	£312.00	£0.00	£312.00	£325.00	£0.00	£325.00
Red Granite Flower Kerb - 20 year lease	£450.00	£0.00	£450.00	£468.00	£0.00	£468.00
Black Granite Flower Kerb - 10 year lease	£312.00	£0.00	£312.00	£325.00	£0.00	£325.00
Black Granite Flower Kerb - 20 year lease	£450.00	£0.00	£450.00	£468.00	£0.00	£468.00
Granite Mother of Pearl - 10 year lease	£482.00	£0.00	£482.00	£501.00	£0.00	£501.00
Granite Mother of Pearl - 20 year lease	£723.00	£0.00	£723.00	£756.00	£0.00	£756.00
Upright Granite Memorial - 10 year lease	£314.00	£0.00	£314.00	£327.00	£0.00	£327.00
Upright Granite Memorial - 20 year lease	£456.00	£0.00	£456.00	£474.00	£0.00	£474.00
Octagonal Wall Plaque - 10 year lease	£174.00	£0.00	£174.00	£181.00	£0.00	£181.00
Octagonal Wall Plaque - 20 year lease	£295.00	£0.00	£295.00	£307.00	£0.00	£307.00
Granite Columbarium Tower - Single - 10 year lease	£291.00	£0.00	£291.00	£303.00	£0.00	£303.00
Granite Columbarium Tower - Double - 10 year lease	£576.00	£0.00	£576.00	£600.00	£0.00	£600.00
Granite Columbarium Tower - Single - 20 year lease	£417.00	£0.00	£417.00	£434.00	£0.00	£434.00
Granite Columbarium Tower - Double - 20 year lease	£828.00	£0.00	£828.00	£861.00	£0.00	£861.00
Children's Granite Bench Plaque - 20 year lease	£279.00	£0.00	£279.00	£290.00	£0.00	£290.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
Red Granite Boulder - 10 year lease	£244.00	£0.00	£244.00	£254.00	£0.00	£254.00
Red Granite Boulder - 20 year lease	£390.00	£0.00	£390.00	£406.00	£0.00	£406.00
<b>SALE OF MEMORIALS (Sold in perpetuity - children's memorials only)</b>						
Granite Children's Mushroom Including Inscription*	£190.00	£38.00	£228.00	£197.50	£39.50	£237.00
Children's Butterfly Plaque Including Inscription*	£195.00	£39.00	£234.00	£202.50	£40.50	£243.00
Children's Tree of Life Memorial Plaque Including Inscription*	£243.33	£48.67	£292.00	£253.33	£50.67	£304.00
Inscription Per Letter	£2.17	£0.43	£2.60	£2.25	£0.45	£2.70
Renewal of all leases for further period	75% of Lease Charge			75% of Lease Charge		
Purchase of Memorial Bench (includes installation) - Glen Isla Bench	£833.33	£166.67	£1,000.00	£889.17	£177.83	£1,067.00
Purchase of Memorial Tree (including planting - see note 3)	Cost Recovery		Cost Recovery	Cost Recovery		Cost Recovery
<p><i>Note 1: Lease of memorials is VAT Exempt, sale of memorials is Standard Rate VAT.</i></p> <p><i>Note 2: Purchase of a memorial bench and plaque covers the life of the bench only. Specific bench type cannot be guaranteed, dependent on availability of supply.</i></p> <p><i>Note 3: Memorial Tree - Charges will be recharge of costs - quotations supplied depending on tree variety etc.</i></p>						
<b>7: FLEET CHARGES</b>						
<b>MOT</b>						
Class 4 - Car (Up to 8 passenger seats)	£54.85	£0.00	£54.85	£54.85	£0.00	£54.85
Class 5 (13-16 passenger seats)	£59.55	£0.00	£59.55	£59.55	£0.00	£59.55
Class 5 (More than 16 passenger seats)	£80.65	£0.00	£80.65	£80.65	£0.00	£80.65
Class 7 (Up to 3.5 tonnes)	£58.60	£0.00	£58.60	£58.60	£0.00	£58.60
<b>Training</b>						
CPC / Various	£56.67	£11.33	£68.00	£59.17	£11.83	£71.00
Midas - Standard	£80.00	£16.00	£96.00	£83.33	£16.67	£100.00
Midas - Accessible	£156.67	£31.33	£188.00	£163.33	£32.67	£196.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>8: SMOKING CHARGES</b>						
Fixed Penalty Notice - issued to a person having the management or control of no-smoking premises, you permitted another person to smoke within those premises (Part 1, Section 1)*	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
If paid within 14 days from the day after this Notice was issued (Section 1 & 3)*	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Fixed Penalty Notice - issued if you were smoking within no-smoking premises (Part 1, Section 2)*	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
If paid within 14 days from the day after this Notice was issued (Section 2)*	£30.00	£0.00	£30.00	£30.00	£0.00	£30.00
Fixed Penalty Notice - issued to a person having the management or control of no-smoking premises, you failed to conspicuously display appropriate warning notices in, on or near to those premises (Part 1 Section 3)*	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
<p><i>N.B. Failure to discharge payment within 28 days from the date after the Notice was served will result in Perth &amp; Kinross Council reporting the matter to the Procurator Fiscal or instigating proceedings to recover the amount of the Notice through the use of Sheriff Officers.</i></p> <p><b>* Smoking, Health &amp; Social Care (Scotland) Act 2005</b></p>						
<b>9: LITTER CHARGES</b>						
Fixed Penalty Notice - issued*	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
Fly-Tipping	£200.00	£0.00	£200.00	£500.00	£0.00	£500.00
<p>If a fixed penalty is unpaid after the expiry of the period for paying Perth &amp; Kinross Council will report the matter to the Procurator Fiscal.</p> <p><b>*Environmental Protection Act 1990</b></p>						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>10: ROAD NETWORK COMMERCIAL PERMIT CHARGES</b>						
Skip Permit (S85) - per week	£31.00	£0.00	£31.00	£33.00	£0.00	£33.00
Scaffolding Permit (S58)	£52.00	£0.00	£52.00	£55.00	£0.00	£55.00
Road Opening Permit (S56)	£152.00	£0.00	£152.00	£160.00	£0.00	£160.00
New Roads & Street Works Act (S109) - per utility, per street, per application	£1,500.00	£0.00	£1,500.00	£1,500.00	£0.00	£1,500.00
Road Closure - Posting of Notices (Temporary TRO)						
First Notice	£810.00	£0.00	£810.00	£875.00	£0.00	£875.00
Emergency Road Closures	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
Extension	£400.00	£0.00	£400.00	£400.00	£0.00	£400.00
Temporary Traffic Signals						
Switch Off Permanent TL's to allow for Temp TL's	£128.00	£0.00	£128.00	£135.00	£0.00	£135.00
Charge per officer hour	£170.00	£0.00	£170.00	£170.00	£0.00	£170.00
<b>Rechargeable Works</b>						
Installation of 'H' Markings (householder/customer request)	£150.00	£30.00	£180.00	£450.00	£90.00	£540.00
Accident Damage Works - Minimum Charge (see note 1)	£115.00	£0.00	£115.00	£120.00	£0.00	£120.00
<b>NOTES</b>						
1 Installation charge for H Markings also covers future maintenance costs.						
2 Accident damage minimum charge is an administration charge which will be applied only where the actual works costs are lower than the minimum charge amount.						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>11: TRADING STANDARDS CHARGES</b>						
<b><u>WEIGHING &amp; MEASURING EQUIPMENT</u></b>						
Charge per officer hour	£151.00	£0.00	£151.00	£157.00	£0.00	£157.00
<b><u>PETROLEUM</u></b>						
Storage capacity						
Not exceeding 2,500 litres	£46.00	£0.00	£46.00	£46.00	£0.00	£46.00
2,500 to 50,000 litres	£62.00	£0.00	£62.00	£62.00	£0.00	£62.00
Exceeding 50,000 litres	£131.00	£0.00	£131.00	£131.00	£0.00	£131.00
<b><u>EXPLOSIVES (2014 REGS)</u></b>						
Explosives store licence - min separation distance > 0 metres (1 year's duration)	£189.00	£0.00	£189.00	£189.00	£0.00	£189.00
Explosives store licence - min separation distance > 0 metres (2 year's duration)	£248.00	£0.00	£248.00	£248.00	£0.00	£248.00
Explosives store licence - min separation distance > 0 metres (3 year's duration)	£311.00	£0.00	£311.00	£311.00	£0.00	£311.00
Explosives store licence - min separation distance > 0 metres (4 year's duration)	£382.00	£0.00	£382.00	£382.00	£0.00	£382.00
Explosives store licence - min separation distance > 0 metres (5 year's duration)	£432.00	£0.00	£432.00	£432.00	£0.00	£432.00
Renewal of store licence - min separation distance > 0 metres (1 year's duration)	£88.00	£0.00	£88.00	£88.00	£0.00	£88.00
Renewal of store licence - min separation distance > 0 metres (2 year's duration)	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Renewal of store licence - min separation distance > 0 metres (3 year's duration)	£211.00	£0.00	£211.00	£211.00	£0.00	£211.00
Renewal of store licence - min separation distance > 0 metres (4 year's duration)	£272.00	£0.00	£272.00	£272.00	£0.00	£272.00
Renewal of store licence - min separation distance > 0 metres (5 year's duration)	£333.00	£0.00	£333.00	£333.00	£0.00	£333.00
Explosives store licence - no min separation distance or 0 metres (1 year's duration)	£111.00	£0.00	£111.00	£111.00	£0.00	£111.00
Explosives store licence - no min separation distance or 0 metres (2 year's duration)	£144.00	£0.00	£144.00	£144.00	£0.00	£144.00
Explosives store licence - no min separation distance or 0 metres (3 year's duration)	£177.00	£0.00	£177.00	£177.00	£0.00	£177.00
Explosives store licence - no min separation distance or 0 metres (4 year's duration)	£211.00	£0.00	£211.00	£211.00	£0.00	£211.00
Explosives store licence - no min separation distance or 0 metres (5 year's duration)	£243.00	£0.00	£243.00	£243.00	£0.00	£243.00
Renewal of store licence - no min separation distance or 0 metres (1 year's duration)	£55.00	£0.00	£55.00	£55.00	£0.00	£55.00
Renewal of store licence - no min separation distance or 0 metres (2 year's duration)	£88.00	£0.00	£88.00	£88.00	£0.00	£88.00
Renewal of store licence - no min separation distance or 0 metres (3 year's duration)	£123.00	£0.00	£123.00	£123.00	£0.00	£123.00
Renewal of store licence - no min separation distance or 0 metres (4 year's duration)	£155.00	£0.00	£155.00	£155.00	£0.00	£155.00
Renewal of store licence - no min separation distance or 0 metres (5 year's duration)	£189.00	£0.00	£189.00	£189.00	£0.00	£189.00
Varying, Transferring or Replacing licence	£37.00	£0.00	£37.00	£37.00	£0.00	£37.00
Dangerous wild animals	Vets fee + £62.00 admin	£0.00	Vets fee + £62.00 admin	Vets fee + £68.00 admin	£0.00	Vets fee + £68.00 admin
Zoo licence	Vets fee + £62.00 admin	£0.00	Vets fee + £62.00 admin	Vets fee + £68.00 admin	£0.00	Vets fee + £68.00 admin
Registration under performing animals regulation (one off payment)	£62.00	£0.00	£62.00	£68.00	£0.00	£68.00
Animal boarding licence	£200.00	£0.00	£200.00	£220.00	£0.00	£220.00
Animal welfare licence (1-3 years based on risk assessment) 50% discount will be given for registered charities	£200.00	£0.00	£200.00	£220.00	£0.00	£220.00
Riding establishments licence	Vets fee + £62.00 admin	£0.00	Vets fee + £62.00 admin	Vets fee + £68.00 admin	£0.00	Vets fee + £68.00 admin
Dog Control - Forced Entry Fee (to non-PKC bodies)				£50.00	£0.00	£50.00
Better Business Partnership	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>12: ENVIRONMENTAL HEALTH CHARGES</b>						
<u>Regulated</u> Water Sampling Risk Assessment preparatory work and visit (Visit Charge £72 + Hourly Rate - maximum of 7 hours)	£72.00 + £24.00/hour	£0.00	£72.00 + £24.00/hour	£75.00 + £25.00/hour	£0.00	£75.00 + £25.00/hour
<u>Non-regulated</u> Water Sampling Risk Assessment	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>NON-STATUTORY WATER SAMPLING (VAT APPLIES FOR NON-STATUTORY SAMPLING)</b>						
Routine Request (Visit and Analysis)*	£118.00	£23.60	£141.60	£118.00	£23.60	£141.60
B2 Basic Bacto Request*	£118.00	£23.60	£141.60	£118.00	£23.60	£141.60
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	£70.00 + Analysis Cost	20%	£70.00 + Analysis Cost	£70.00 + Analysis Cost	20%	£70.00 + Analysis Cost
Resample Charges	See Notes 4 & 5 Below			See Notes 4 & 5 Below		
* For Non-Statutory Sampling Legislation limits maximum to £118 total charge (excl VAT) per sample visit/analysis						
* For Single Parameters Legislation limits the Visit Fee to maximum £70 (excl VAT)						
<b>STATUTORY WATER SAMPLING (NO VAT FOR STATUTORY SAMPLES)</b>						
Check Monitoring (Visit and Analysis)	£173.00	£0.00	£173.00	£180.00	£0.00	£180.00
Check and Audit Monitoring (Visit and Analysis)	£439.00	£0.00	£439.00	£457.00	£0.00	£457.00
Single Parameters (available upon request e.g. Aluminium, Copper, Iron etc)	Analysis Costs		Analysis Costs	Analysis Costs		Analysis Costs
Resample Charges	See Note 4 Below			See Note 4 Below		
Certificate of Compliance - Street Traders	£109.00	£0.00	£109.00	£113.00	£0.00	£113.00
Cinema Licence - Per screen	£66.00	£0.00	£66.00	£69.00	£0.00	£69.00
Export Health Certificate:-						
Product Not of Animal Origin - Food Safety Premises Endorsement for Export Certificate	£31.00	£0.00	£31.00	£32.00	£0.00	£32.00
Product Not of Animal Origin - Export Health Certificate	£31.00	£0.00	£31.00	£32.00	£0.00	£32.00
Product Not of Animal Origin - Attestation	£31.00	£0.00	£31.00	£32.00	£0.00	£32.00
Product of Animal Origin - Attestation	£31.00	£0.00	£31.00	£32.00	£0.00	£32.00
Correction / Re-Issue of a Certificate	£31.00	£0.00	£31.00	£32.00	£0.00	£32.00
Venison dealers licence	£203.00	£0.00	£203.00	£211.00	£0.00	£211.00
Anti-Idling Fixed Penalty Notice	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Mobile Residential Homes Licences*						
1 - 10 Residential Units - First Application	£300.00 - £520.00	£0.00	£300.00 - £520.00	£300.00 - £540.00	£0.00	£300.00 - £540.00
1 - 10 Residential Units - Renewal Application	£200.00 - £420.00	£0.00	£200.00 - £420.00	£200.00 - £440.00	£0.00	£200.00 - £440.00
11 - 20 Residential Units - First Application	£572.00 - £1,040.00	£0.00	£572.00 - £1,040.00	£594.00 - £1,080.00	£0.00	£594.00 - £1,080.00
11 - 20 Residential Units - Renewal Application	£462.00 - £840.00	£0.00	£462.00 - £840.00	£484.00 - £880.00	£0.00	£484.00 - £880.00
21 - 30 Residential Units - First Application	£1,092.00 - £1,560.00	£0.00	£1,092.00 - £1,560.00	£1,134.00 - £1,620.00	£0.00	£1,134.00 - £1,620.00
21 - 30 Residential Units - Renewal Application	£882.00 - £1,260.00	£0.00	£882.00 - £1,260.00	£924.00 - £1,320.00	£0.00	£924.00 - £1,320.00



	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
31 - 40 Residential Units - First Application	£1,612.00 - £2,080.00	£0.00	£1,612.00 - £2,080.00	£1,674.00 - £2,160.00	£0.00	£1,674.00 - £2,160.00
31 - 40 Residential Units - Renewal Application	£1,302.00 - £1,680.00	£0.00	£1,302.00 - £1,680.00	£1,364.00 - £1,760.00	£0.00	£1,364.00 - £1,760.00
41 - 50 Residential Units - First Application	£2,132.00 - £2,600.00	£0.00	£2,132.00 - £2,600.00	£2,214.00 - £2,700.00	£0.00	£2,214.00 - £2,700.00
41 - 50 Residential Units - Renewal Application	£1,722.00 - £2,100.00	£0.00	£1,722.00 - £2,100.00	£1,804.00 - £2,200.00	£0.00	£1,804.00 - £2,200.00
51 - 60 Residential Units - First Application	£2,652.00 - £3,120.00	£0.00	£2,652.00 - £3,120.00	£2,754.00 - £3,240.00	£0.00	£2,754.00 - £3,240.00
51 - 60 Residential Units - Renewal Application	£2,142.00 - £2,520.00	£0.00	£2,142.00 - £2,520.00	£2,244.00 - £2,640.00	£0.00	£2,244.00 - £2,640.00
61 - 70 Residential Units - First Application	£3,172.00 - £3,640.00	£0.00	£3,172.00 - £3,640.00	£3,294.00 - £3,780.00	£0.00	£3,294.00 - £3,780.00
61 - 70 Residential Units - Renewal Application	£2,562.00 - £2,940.00	£0.00	£2,562.00 - £2,940.00	£2,684.00 - £3,080.00	£0.00	£2,684.00 - £3,080.00
71 - 80 Residential Units - First Application	£3,692.00 - £4,160.00	£0.00	£3,692.00 - £4,160.00	£3,834.00 - £4,320.00	£0.00	£3,834.00 - £4,320.00
71 - 80 Residential Units - Renewal Application	£2,982.00 - £3,360.00	£0.00	£2,982.00 - £3,360.00	£3,124.00 - £3,520.00	£0.00	£3,124.00 - £3,520.00
81 - 90 Residential Units - First Application	£4,212.00 - £4,680.00	£0.00	£4,212.00 - £4,680.00	£4,374.00 - £4,860.00	£0.00	£4,374.00 - £4,860.00
81 - 90 Residential Units - Renewal Application	£3,402.00 - £3,780.00	£0.00	£3,402.00 - £3,780.00	£3,564.00 - £3,960.00	£0.00	£3,564.00 - £3,960.00
91 - 100 Residential Units - First Application	£4,732.00 - £5,200.00	£0.00	£4,732.00 - £5,200.00	£4,914.00 - £5,400.00	£0.00	£4,914.00 - £5,400.00
91 - 100 Residential Units - Renewal Application	£3,822.00 - £4,200.00	£0.00	£3,822.00 - £4,200.00	£4,004.00 - £4,400.00	£0.00	£4,004.00 - £4,400.00
<p><b>Note 1: Mobile Residential Homes Licence - First Applications are £54 per unit or minimum £300 - Renewal Apps are £44 per unit or minimum £200.</b></p> <p><b>Note 2: Mobile Residential Homes Licence valid for 5 years - then renewal required.</b></p> <p><b>Note 3: No VAT is chargeable where a water sample is taken for statutory reasons.</b></p> <p><b>Note 4: Regulated Water Sampling Risk Assessment - where Risk Assessment carried out / renewed at same time as sampling only one visit charge will be applied.</b></p> <p><b>Note 5: Water Sample Charges - Resample charges may vary as these will be dependent on the parameters of the resample requirements.</b></p> <p><b>Note 6: For Non-Statutory Sampling only - discretionary charging but legislation limits the maximum charge to £118 (excl VAT) per sample visit/analysis.</b></p> <p><b>Note 7: Export Health Certificate replaces pre-Brexit Export Certificate - a formal national charging structure is pending, until then Local Authorities continue to use old Export Certificate Charge amounts.</b></p>						
<b>13: DOG FOULING CHARGES</b>						
Fixed Penalty Notice - issued*	£80.00	£0.00	£80.00	£80.00	£0.00	£80.00
<p>If a fixed penalty is unpaid after the expiry of the period for paying, Perth &amp; Kinross Council will report the matter to the Sheriff Officer.</p> <p><b>*Dog Fouling (Scotland) Act 2003</b></p>						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>14: PARKING CHARGES</b>						
<b>PERTH CITY PARKING</b>						
<b>Zone 1 - Inner City Centre</b>						
On-Street (Per Hour)		Max 1 hour	£1.60		Max 1 hour	£1.70
Off-Street (Per Hour)		Max 1 hour	£1.40		Max 1 hour	£1.50
<b>Zone 2 - City Centre</b>						
On-Street (Per Hour)		Max 4 hours	£1.60		Max 4 hours	£1.70
Off-Street (Per Hour)		Max 4 hours	£1.40		Max 4 hours	£1.50
<b>Zone 3 - Outer City Centre</b>						
<u>On-Street</u>						
1 Hour			£1.00			£1.10
2 Hours			£1.60			£1.70
3 Hours			£2.50			£2.60
4 Hours			£3.10			£3.30
6 Hours			£4.80			£5.00
Up to 10 Hours			£6.40			£6.70
Weekly Ticket (Monday - Saturday)			£29.00			£31.00
Monthly Permit (Monday - Friday)			£54.00			£57.00
Monthly Permit (Monday - Saturday)			£81.00			£85.00
<b>Thimblerow Car Park</b>						
1 Hour			£1.40			£1.50
2 Hours			£2.90			£3.00
3 Hours			£4.40			£4.60
4 Hours			£5.80			£6.00
6 Hours			£8.80			£9.20
Up To 10 Hours			£11.80			£12.30
Weekly Ticket (Monday - Saturday)			£65.00			£68.00
Monthly Permit (Monday - Friday)			£87.00			£91.00
Monthly Permit (Monday - Saturday)			£139.00			£145.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Canal Street MSCP</b>						
1 Hour			£1.40			£1.50
2 Hours			£2.90			£3.00
3 Hours			£4.40			£4.60
4 Hours			£5.80			£6.00
6 Hours			£8.80			£9.20
Up To 10 Hours			£11.80			£12.30
Weekly Ticket (Monday - Saturday)			£65.00			£68.00
Monthly Permit (Monday - Friday)			£87.00			£91.00
Monthly Permit (Monday - Saturday)			£139.00			£145.00
<b>South Inch Car Park</b>						
1 Hour			£0.90			£1.00
2 Hours			£1.40			£1.50
3 Hours			£2.30			£2.40
4 Hours			£2.90			£3.00
6 Hours			£4.40			£4.60
Up To 10 Hours			£5.80			£6.00
Weekly Ticket (Monday - Saturday)			£29.00			£31.00
Monthly Permit (Monday - Friday)			£54.00			£57.00
Monthly Permit (Monday - Saturday)			£81.00			£85.00
<b>Norrie Miller/Riverside Car Park</b>						
1 Hour			£0.90			£1.00
2 Hours			£1.40			£1.50
3 Hours			£2.30			£2.40
4 Hours			£2.90			£3.00
6 Hours			£4.40			£4.60
Up To 10 Hours			£5.80			£6.00
Weekly Ticket (Monday - Saturday)			£29.00			£31.00
Monthly Permit (Monday - Friday)			£54.00			£57.00
Monthly Permit (Monday - Saturday)			£81.00			£85.00
<b>Victoria Street Car Park</b>						
1 Hour			£0.90			£1.00
2 Hours			£1.40			£1.50
3 Hours			£2.30			£2.40
4 Hours			£2.90			£3.00
6 Hours			£4.40			£4.60
Up To 10 Hours			£5.80			£6.00
Weekly Ticket (Monday - Saturday)			£29.00			£31.00
Monthly Permit (Monday - Friday)			£54.00			£57.00
Monthly Permit (Monday - Saturday)			£81.00			£85.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Riverside Turning Head Car Park</b>						
1 Hour			£0.90			£1.00
2 Hours			£1.40			£1.50
3 Hours			£2.30			£2.40
4 Hours			£2.90			£3.00
6 Hours			£4.40			£4.60
Up To 10 Hours			£5.80			£6.00
Weekly Ticket (Monday - Saturday)			£29.00			£31.00
Monthly Permit (Monday - Friday)			£54.00			£57.00
Monthly Permit (Monday - Saturday)			£81.00			£85.00
<b>Residents Permits - Perth City Only</b>						
Inner Zone - Annual (On & within Inner Ring Road)			£254.00			£264.00
Outer Zone - Annual			£145.00			£151.00
<b><u>CRIEFF TOWN CENTRE PARKING</u></b>						
On-Street (30 Mins)			£1.00			£1.10
On-Street (Per Hour)		Max 1 hour	£1.60		Max 1 hour	£1.70
Off-Street (Per Hour) - James Square		Max 1 hour	£1.40		Max 1 hour	£1.50
Residents Permits (Annual)			£159.00			£166.00
<b><u>BLAIRGOWRIE TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Croft Lane, The Croft/Ericht Lane</b>						
1 Hour			£1.20			£1.30
2 Hours			£2.20			£2.30
<b>Leslie Street</b>						
1 Hour			£1.20			£1.30
2 Hours			£2.20			£2.30
4 Hours			£3.60			£3.80
10 Hours			£5.30			£5.50
Season Ticket (Annual)			£175.00			£182.00
<b><u>PITLOCHRY TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Atholl Road, Ferry Road &amp; Rie-Achan Road</b>						
1 Hour			£1.20			£1.30
2 Hours			£2.20			£2.30
4 Hours			£3.60			£3.80
10 Hours			£5.30			£5.50
Rie-Achan Road - Coaches per visit			£5.30			£5.50
Season Ticket (Annual)			£175.00			£182.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b><u>DUNKELD TOWN CENTRE PARKING</u></b>						
<u>Off-Street</u>						
<b>Atholl Street &amp; Tay Terrace</b>						
1 Hour			£1.20			£1.30
2 Hours			£2.20			£2.30
4 Hours			£3.60			£3.80
10 Hours			£5.30			£5.50
Season Ticket (Annual)			£175.00			£182.00
<b><u>PENALTY CHARGE NOTICES (PCN)</u></b>						
Charge at point of issue - If paid 15 days from PCN issue up to Notice to Owner being issued			£100.00			£100.00
If paid within 14 days of PCN issue (50% discount)			£50.00			£50.00
If not paid after 8 weeks of issue - If paid after Charge Certificate issued (increase by 50%)			£150.00			£150.00
Blue Badge Scheme - Badge Fee			£20.00			£20.00
Vehicle Uplift			£150.00			£150.00
Vehicle Storage (following uplift) - Per Day			£20.00			£20.00
<b><u>BAY SUSPENSIONS</u></b>						
On Street - Per Bay Per Day			£17.40			£18.00
Off Street - Per Bay Per Day			£17.40			£18.00
<b><u>LIVE ACTIVE LEISURE CAR PARKS</u></b>						
<u>Off-Street</u>						
<b>Rodney Pavilion</b>						
2 Hours			£0.90			£1.00
3 Hours			£3.60			£3.80
4 Hours			£5.30			£5.50
<b>Bells Sports Centre</b>						
2 Hours			£0.90			£1.00
5 Hours			£1.00			£1.10
6 Hours			£5.50			£5.70
9 Hours			£7.00			£7.30
<b><u>CHARGING FOR ALTERNATIVE USE OF CAR PARKING SPACES</u></b>						
1. Council events run by Perth & Kinross Council			No Charge			No Charge
2. Events funded / supported by Perth & Kinross Council - charge discounted initially as agreed by Sponsor (Head of Service / Executive Director). As the event becomes more established then charges will be introduced as determined by the Sponsor.			By Arrangement			By Arrangement
3. Commercial Events - Normal charge with 50% discount applied for long term suspensions (>14 days)			Discount by Arrangement			Discount by Arrangement
4. Charitable Events			No Charge			No Charge

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>PARKING DISPENSATION</b>						
Per Vehicle Per Day (with prior approval from PKC Parking Services)			£25.00			£25.00
<b>CHARGES FOR CONES &amp; NOTICES</b>						
Deployment & Collection of Cones/Notices						
First Hour (1 vehicle and 1 operative - max 90 cones)			£300.00			£312.00
Additional Hours (per hour, per operative)			£144.00			£150.00
Replacement of Lost/Damaged Equipment						
Per Cone			£24.00			£25.00
Per Notice Board			£240.00			£250.00
<b>Notes:</b>						
1. All 3 Perth City Zones (including Rodney Pavilion & Bells Sports Centre) & Rural Towns allow first 15 minutes of free parking.						
2. All On & Off Street Charges Apply 8am To 6pm Monday To Saturday.						
3. On-Street Parking charges exclude VAT (outwith scope).						
4. Off-Street Parking charges include VAT (standard rate 20%).						
5. Bay Suspensions - discounted rates may be applied for extended periods for large events etc. See charging for Alternative Use of Car Parking Spaces above.						
6. Parking Dispensations - the Council must be satisfied that parking in contravention is necessary before approval will be granted.						
<b>15: PLANNING &amp; BUILDING STANDARDS CHARGES</b>						
NB. This is not a comprehensive list of fees. If in doubt please contact Planning and Development						
<b>TABLE 1</b>						
<b>Fees for applications for planning permission and for applications for matters specified by condition on a planning permission in principle</b>						
<b>RESIDENTIAL DEVELOPMENT</b>						
1) Construction of buildings, structures or erections for use as residential accommodation (other than development within categories 2-6):-						
a) Where development does not exceed 10 dwellings:						
Fee per dwelling	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) Where development is fewer than 50 dwellings:						
Fee per dwelling for first 10 dwellings	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
Fee for each dwelling thereafter	£450.00	£0.00	£450.00	£450.00	£0.00	£450.00
c) Where development is 50 or more dwellings:						
Fee for first 10 dwellings	£6,000.00	£0.00	£6,000.00	£6,000.00	£0.00	£6,000.00
Fee per dwelling for dwellings 11-49	£450.00	£0.00	£450.00	£450.00	£0.00	£450.00
Fee per dwelling for 50th dwelling and above	£250.00	£0.00	£250.00	£250.00	£0.00	£250.00
			(Subject to a maximum of £150,000)			
				(Subject to a maximum of £150,000)		

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>EXISTING DWELLINGS</b>						
<b>2) Carrying out of operations which will result in enlargement, improvement or other alteration of an existing dwelling:-</b>						
a) Where application relates to 1 dwelling	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
b) Where application relates to 2 or more dwellings	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
<b>3a) Carrying out of operations including erection of a building within the curtilage of an existing dwelling, for purposes ancillary to the enjoyment of the dwelling as such:-</b>						
a) Where application relates to 1 dwelling	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
b) Where application relates to 2 or more dwellings	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
<b>3b) Erection or construction of gates, fences, walls or other means of enclosure along a boundary of the curtilage of an existing dwelling:-</b>						
a) Where application relates to 1 dwelling	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
b) Where application relates to 2 or more dwellings	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
<b>NON-RESIDENTIAL BUILDINGS</b>						
<b>4) Construction of buildings, structures or erections including extensions (other than construction within categories 1, 5 and 6):-</b>						
a) Where no floor area is created, or the gross floor space does not exceed 50sq metres	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
b) Where the gross floor space created exceeds 50sq metres, but does not exceed 100sq metres	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
c) Where the gross floor space created exceeds 100sq metres, but does not exceed 4,000sq metres	£600.00 + £600.00 per additional 100 sqm	£0.00	£600.00 + £600.00 per additional 100 sqm	£600.00 + £600.00 per additional 100 sqm	£0.00	£600.00 + £600.00 per additional 100 sqm
d) Where the gross floor space created exceeds 4,000sq metres	£24,000 + £300.00 per additional 100 sqm	£0.00	£24,000 + £300.00 per additional 100 sqm	£24,000 + £300.00 per additional 100 sqm	£0.00	£24,000 + £300.00 per additional 100 sqm
e) Where no buildings or floor space is to be created - fee per 0.1 hectare of site area	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare
<b>AGRICULTURAL BUILDINGS</b>						
<b>5) The erection, on land used for purposes of agriculture, of buildings to be used for agriculture purposes (other than construction within category 6):-</b>						
a) Where the ground area to be covered by the development does not exceed 500sq metres	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
b) Where the ground area to be covered by the development exceeds 500sq metres	£500.00 + £500.00 per additional 100 sqm	£0.00	£500.00 + £500.00 per additional 100 sqm	£500.00 + £500.00 per additional 100 sqm	£0.00	£500.00 + £500.00 per additional 100 sqm
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		
<b>GLASSHOUSES &amp; POLYTUNNELS</b>						
<b>6) The erection of glasshouses or polytunnels to be used for agricultural purposes:-</b>						
Fee for each 100 square metres of ground area to be covered by the development	£100.00 per 100 sqm	£0.00	£100.00 per 100 sqm	£100.00 per 100 sqm	£0.00	£100.00 per 100 sqm
	(Subject to a maximum of £5,000)			(Subject to a maximum of £5,000)		

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b><u>ENERGY GENERATION - WIND TURBINES</u></b>						
<b>7) The erection of wind turbines and the carrying out of other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines:-</b>						
<b>a) Where the number of turbines does not exceed 3:</b>						
i) Where none of the turbines have a ground to hub height exceeding 15 metres	£1,250.00	£0.00	£1,250.00	£1,250.00	£0.00	£1,250.00
ii) Where one or more of the turbines has a ground to hub height exceeding 15 metres, but not exceeding 50 metres	£2,500.00	£0.00	£2,500.00	£2,500.00	£0.00	£2,500.00
iii) Where one or more of the turbines has a ground to hub height exceeding 50 metres	£5,000.00	£0.00	£5,000.00	£5,000.00	£0.00	£5,000.00
<b>b) Where the number of turbines exceeds 3 - for each 0.1 hectare of site area</b>	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
<i>(Section awaiting clarification from Scottish Gov't relating to planning permission in principle)</i>	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b><u>ENERGY GENERATION - HYDRO ELECTRIC</u></b>						
<b>8) The construction of a hydro-electric generating station and the carrying out of any other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines:-</b>						
<b>Fee for each 0.1 hectare of site area</b>	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		
<b><u>ENERGY GENERATION - SOLAR ELECTRIC</u></b>						
<b>9) The construction of a solar-electric generating station and the carrying out of any other operations in connection with the construction of the generating station, including the construction or installation of any means of access to the generating station, pipes or other conduits, and overhead lines:-</b>						
<b>Fee for each 0.1 hectare of site area</b>	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		
<b><u>DRILLING FOR OIL / NATURAL GAS</u></b>						
<b>10) The carrying out of any operations connected with the exploratory drilling for oil or natural gas:-</b>						
<b>a) Where the site area does not exceed 0.1 hectares</b>	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
<b>b) Where the site area exceeds 0.1 hectares</b>	£1,000 + £500.00 per additional 0.1 hectare	£0.00	£1,000 + £500.00 per additional 0.1 hectare	£1,000 + £500.00 per additional 0.1 hectare	£0.00	£1,000 + £500.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b><u>FISH AND SHELLFISH FARMING</u></b>						
<b>11) The placing or assembly of equipment in any part of marine waters for the purposes of fish farming:-</b>						
<b>For each 0.1 hectare of surface area of the marine waters to be used, plus</b>	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
<b>For each 0.1 hectare of the sea bed to be used</b>	£75.00	£0.00	£75.00	£75.00	£0.00	£75.00
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		
<b>12) The placing or assembly of equipment in any part of marine waters for the purposes of shellfish farming:-</b>						
<b>For each 0.1 hectare of surface area of the marine waters to be used</b>	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
	(Subject to a maximum of £25,000)			(Subject to a maximum of £25,000)		



	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>OTHER OPERATIONS</b>						
<b>13) The erection, alteration or replacement of plant or machinery:-</b> <i>*This would include plant or machinery for energy storage and heat network developments</i>						
a) Where the site area does not exceed 5 hectares	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
b) Where the site area exceeds 5 hectares	£25,000 + £250.00 per additional 0.1 hectare	£0.00	£25,000 + £250.00 per additional 0.1 hectare	£25,000 + £250.00 per additional 0.1 hectare	£0.00	£25,000 + £250.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>14) The construction of car parks, service roads and other means of access on land used for the purposes of a single undertaking, where the development is required for a purpose incidental to the existing use of the land:-</b>						
	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
<b>15) Operations for the winning and working of minerals (not including peat):-</b>						
a) Where the site area does not exceed 0.1 hectare	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectare but does not exceed 15 hectares	£1,000 + £500.00 per additional 0.1 hectare	£0.00	£1,000 + £500.00 per additional 0.1 hectare	£1,000 + £500.00 per additional 0.1 hectare	£0.00	£1,000 + £500.00 per additional 0.1 hectare
c) Where the site area exceeds 15 hectares	£75,000 + £250.00 per additional 0.1 hectare	£0.00	£75,000 + £250.00 per additional 0.1 hectare	£75,000 + £250.00 per additional 0.1 hectare	£0.00	£75,000 + £250.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>16) Operations for the extraction of peat:-</b> For each 0.1 hectare of site area						
	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
	(Subject to a maximum of £6,000)			(Subject to a maximum of £6,000)		
<b>17) The carrying out of any operations not coming within any of the above categories:-</b>						
a) Where the site area does not exceed 0.1 hectare	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectare but does not exceed 15 hectares	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare
c) Where the site area exceeds 15 hectares	£8,500 + £250.00 per additional 0.1 hectare	£0.00	£8,500 + £250.00 per additional 0.1 hectare	£8,500 + £250.00 per additional 0.1 hectare	£0.00	£8,500 + £250.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>USE OF LAND</b>						
<b>18) The use of land for the disposal of refuse or waste materials or for the deposit of material remaining after minerals have been extracted from land:-</b>						
a) Where the site area does not exceed 0.1 hectare	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectare but does not exceed 15 hectares	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare
c) Where the site area exceeds 15 hectares	£8,500 + £250.00 per additional 0.1 hectare	£0.00	£8,500 + £250.00 per additional 0.1 hectare	£8,500 + £250.00 per additional 0.1 hectare	£0.00	£8,500 + £250.00 per additional 0.1 hectare
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>19) The use of land for the storage of minerals in the open:-</b>						
a) Where the site area does not exceed 0.1 hectare	£1,000.00	£0.00	£1,000.00	£1,000.00	£0.00	£1,000.00
b) Where the site area exceeds 0.1 hectare but does not exceed 15 hectares	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare	£1,000 + £500.00 per additional 1 hectare	£0.00	£1,000 + £500.00 per additional 1 hectare
c) Where the site area exceeds 15 hectares	£25,500 + £250.00 per additional 0.1 hectare	£0.00	£25,500 + £250.00 per additional 0.1 hectare	£25,500 + £250.00 per additional 0.1 hectare	£0.00	£25,500 + £250.00 per additional 0.1 hectare
(Section awaiting clarification from Scottish Gov't)	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>CHANGE OF USE OF BUILDINGS OR LAND</b>						
<b>20) The change of use of a building to use as one or more dwellings:-</b>						
a) Where the number of dwellings to be created does not exceed 10 dwellings:						
Fee per dwelling	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) Where the number of dwellings to be created is fewer than 50 dwellings:						
Fee for first 10 dwellings	£6,000.00	£0.00	£6,000.00	£6,000.00	£0.00	£6,000.00
Fee for each dwelling thereafter	£450.00	£0.00	£450.00	£450.00	£0.00	£450.00
c) Where the number of dwellings to be created is 50 or more:						
Fee for first 49 dwellings	£23,550.00	£0.00	£23,550.00	£23,550.00	£0.00	£23,550.00
Fee for each dwelling thereafter	£250.00	£0.00	£250.00	£250.00	£0.00	£250.00
<b>21) A material change in the use of a building (other than a change of use referred to in category 20):-</b>						
a) Where the gross floor space does not exceed 100sq metres						
	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) Where the gross floor space exceeds 100sq meters, but does not exceed 4,000sq metres						
	£600.00 + £600.00 per additional 100 sqm	£0.00	£600.00 + £600.00 per additional 100 sqm	£600.00 + £600.00 per additional 100 sqm	£0.00	£600.00 + £600.00 per additional 100 sqm
c) Where the gross floor space exceeds 4,000sq metres						
	£24,000 + £300.00 per additional 100 sqm	£0.00	£24,000 + £300.00 per additional 100 sqm	£24,000 + £300.00 per additional 100 sqm	£0.00	£24,000 + £300.00 per additional 100 sqm
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>22) A material change in the use of land - fee per 0.1 hectare of site area (other than those detailed below):-</b>						
a) A change of use within category 21, or						
b) A change of use within categories 18 or 19, or						
c) A change in the use of equipment place or assembled in marine waters for the purposes of fish farming or shellfish farming						
	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare	£500.00 per 0.1 hectare	£0.00	£500.00 per 0.1 hectare
	(Subject to a maximum of £5,000)			(Subject to a maximum of £5,000)		
<b>TABLE 2</b>						
<b>Fees for applications for planning permission in principle.</b>						
<b>RESIDENTIAL DEVELOPMENT - NEW DWELLINGS</b>						
1) Construction of buildings, structures or erections for use as residential accommodation:-						
a) Where only 1 dwellinghouse is to be created						
	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
b) Where more than 1 dwellinghouse is to be created and site area does not exceed 2.5 hectares						
	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare
c) Where more than 1 dwellinghouse is to be created and site area exceeds 2.5 hectares						
	£15,000 + £300.00 per additional 0.1 hectare	£0.00	£15,000 + £300.00 per additional 0.1 hectare	£15,000 + £300.00 per additional 0.1 hectare	£0.00	£15,000 + £300.00 per additional 0.1 hectare
	(Subject to a maximum of £75,000)			(Subject to a maximum of £75,000)		
<b>NON-RESIDENTIAL BUILDINGS</b>						
2) Construction of buildings, structures or erections including extensions:-						
b) Where the site is less than or equal to 2.5 hectares						
	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare	£600.00 per 0.1 hectare	£0.00	£600.00 per 0.1 hectare
c) Where the site area exceeds 2.5 hectares						
	£15,000 + £300.00 per additional 0.1 hectare	£0.00	£15,000 + £300.00 per additional 0.1 hectare	£15,000 + £300.00 per additional 0.1 hectare	£0.00	£15,000 + £300.00 per additional 0.1 hectare
	(Subject to a maximum of £75,000)			(Subject to a maximum of £75,000)		

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>TABLE 3</b>						
<b>Fees for applications for a certificate of lawful use or development (Section 150) or a certificate of proposed use or development (Section 151 of the 1997 Act).</b>						
<b>CERTIFICATES OF LAWFULNESS OF EXISTING USE OR DEVELOPMENT</b>						
<b>1) An application under section 150(1) (a) or (b) of the 1997 Act (or both as the case may be):-</b>						
The amount that would be payable in respect of an application for planning permission to institute the use or carry out the operations specified in the application (or an application to do both, as the case may be).	Refer to Table 1 for Fee			Refer to Table 1 for Fee		
<b>2) An application under section 150(1) (c) of the 1997 Act</b>	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<b>CERTIFICATES OF LAWFULNESS FOR PROPOSED USE OR DEVELOPMENT</b>						
<b>3) An application under section 151(1) of the 1997 Act (apart from one within category 4):-</b>						
Half the amount that would be payable in respect of an application for planning permission to institute the use or carry out the operations specified in the application (or an application to do both, as the case may be).	Refer to Table 1 for Fee - Half the Applicable Fee			Refer to Table 1 for Fee - Half the Applicable Fee		
<b>4) An application under section 151(1) (a) where the use specified is use as one or more separate dwellinghouses</b>	£600.00 per dwellinghouse	£0.00	£600.00 per dwellinghouse	£600.00 per dwellinghouse	£0.00	£600.00 per dwellinghouse
	(Subject to a maximum of £150,000)			(Subject to a maximum of £150,000)		
<b>TABLE 4</b>						
<b>Fees for a determination as to whether prior approval is required for development under schedule 1 of the general permitted development order 1992, as amended.</b>						
<b>1) An application made for determination as to whether the prior approval of the planning authority is required in relation to development (other than one within categories 2 to 9)</b>	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
<b>2) An application made by virtue of paragraph (4A) of Class 18 of Part 6 (agricultural buildings and operations)</b>	No Fee			No Fee		
<b>3) An application made by virtue of paragraph (4) of Class 18 of Part 6 (agricultural buildings and operations)</b>	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
<b>4) An application made by virtue of paragraph (5) of Class 18C of Part 6 (agricultural buildings and operations)</b>	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
<b>5) An application made by virtue of paragraph (4) of Class 21A of Part 6A (fish farming)</b>	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
<b>6) An application made by virtue of paragraph (4) of Class 22A of Part 7 (forestry buildings and operations)</b>	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
<b>7) An application made by virtue of paragraph (5) of Class 22B of Part 7 (forestry buildings and operations)</b>	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00
<b>8) An application made by virtue of paragraph (4) of Class 22 of Part 7 (forestry buildings and operations)</b>	No Fee			No Fee		
<b>9) An application made by virtue of sub-paragraph (23) of Class 67 of Part 20 (development by electric communications code operators)</b>	£500.00	£0.00	£500.00	£500.00	£0.00	£500.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>TABLE 5</b>						
<b>Charges for discretionary services (regulation 4)</b>						
<b><u>NON MATERIAL VARIATION</u></b>						
A request made to a planning authority to vary a planning permission under section 64 of the Town and Country Planning (Scotland) Act 1997 (as amended)	£200.00 for each request - no limit on number of requests			£200.00 for each request - no limit on number of requests		
Householder enquiries which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons)	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7 (community councils)	Fee reduced by half			Fee reduced by half		
<b><u>DISCHARGE OF CONDITIONS</u></b>						
Where an applicant seeks approval of information submitted in respect of a condition attached to a planning permission, for the agreement of the planning authority	£100.00 for each request - no limit on number of requests			£100.00 for each request - no limit on number of requests		
Householder enquiries which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons)	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7, (community councils)	Fee reduced by half			Fee reduced by half		
<b><u>COMPLIANCE WITH CONDITIONS</u></b>						
Where an applicant seeks confirmation that the terms set out in a condition attached to a planning permission have been met:-	£100.00 for each request - no limit on number of requests			£100.00 for each request - no limit on number of requests		
Householder enquiries which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons):-	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7, (community councils):-	Fee reduced by half			Fee reduced by half		
<b><u>PRE-APPLICATION ENQUIRIES</u></b>						
A separate enquiry, and fee, is required for each development or each site. <i>Note - Pre-application enquires must be submitted via MyPKC on-line enquiry form.</i>						
Householder Enquiry	£41.67	£8.33	£50.00	£43.33	£8.67	£52.00
Local Enquiries	£208.33	£41.67	£250.00	£250.00	£50.00	£300.00
Major Enquiries	£416.67	£83.33	£500.00	£833.33	£166.67	£1,000.00
Where an enquiry relates to a householder development which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons)	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7, (community councils)	Fee reduced by half			Fee reduced by half		
Returned Applications - Administration Charge - see note 7 below				£20.83	£4.17	£25.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>PRE-VALIDATION SUBMISSION CHECKS</b>						
Where an application is checked before formal submission to identify any omissions. <i>Note - The scale of the development is as defined in the Hierarchy Regulations.</i>						
Householder Planning Applications	£20.83	£4.17	£25.00	£20.83	£4.17	£25.00
Local Planning Applications	£50.00	£10.00	£60.00	£50.00	£10.00	£60.00
Major Planning Applications	£100.00	£20.00	£120.00	£100.00	£20.00	£120.00
Where an enquiry relates to a householder development which would benefit from planning application fee exemption under Reg 7 (means of access, etc for disabled persons)	Fee waived in full			Fee waived in full		
Where an enquiry relates to a development which would benefit from planning application fee reduction under Schedule 1, art 7, (community councils)	Fee reduced by half			Fee reduced by half		
<i>Note - there is no charge in respect of submissions relating to listed building consent or conservation area consent.</i>						
<b>TABLE 6</b>						
<b>Waived or reduced fees for planning applications (regulations 5)</b>						
Where the application relates to development which, in the opinion of the planning authority, has the primary purpose of contributing to a not-for-profit enterprise or a social enterprise, and where the application relates to development which, in the opinion of the planning authority, is likely to contribute to improving health of residents of the area to which the application relates.	Fee reduced by one quarter for planning applications, certificates of lawful use or development, certificates of proposed use or development, advertisement consents, applications made under section 41 and determinations as to whether the planning authority's prior approval is required.			Fee reduced by one quarter for planning applications, certificates of lawful use or development, certificates of proposed use or development, advertisement consents, applications made under section 41 and determinations as to whether the planning authority's prior approval is required.		
<i>Note - "not for profit enterprise" and "social enterprise" have meanings in section 252(1F) of the Town and Country Planning (Scotland) Act 1997 (as amended)</i>	<i>Reduced and waived fees subject to agreement by Council</i>			<i>Reduced and waived fees subject to agreement by Council</i>		
<b>TABLE 7</b>						
<b>Surcharges (applicable from 1 October 2022)</b>						
<b>APPLICATIONS MADE IN RETROSPECT</b>						
Where an application for planning permission is made after the whole development being applied for has been carried out in full	Fee calculated in accordance with tables above, plus one quarter			Fee calculated in accordance with tables above, plus one quarter		
Where an application for planning permission is made when the development being applied for has been started but not completed, including revised design of a previously granted planning permission:-	Fee calculated in accordance with tables above, plus one quarter			Fee calculated in accordance with tables above, plus one quarter		
<b>TABLE 8</b>						
<b>Modified Fees</b>						
<b>APPLICATIONS BY COMMUNITY COUNCILS</b>						
Applications by Community Councils	Fee calculated in accordance with tables above, reduced by 50%			Fee calculated in accordance with tables above, reduced by 50%		

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b><u>APPLICATION IN CONSERVATION AREAS</u></b>						
a) Where the application relates solely to:- i) The carrying out of operations for the alteration of a dwellinghouse (but not including the extension of or the erection of a dwellinghouse); or ii) The operations within the curtilage of a dwellinghouse (but not including the extension of or the erection of a dwellinghouse) b) The dwellinghouse is in a conservation area c) The application relates solely to a development within one or more of the classes specified in schedule 1 of the General Permitted Development Order; and c) The only reason planning permission is not granted by article 3(1) of the General Permitted Development Order is that the development would be in a conservation area.	Fee calculated in accordance with tables above, reduced by 25%			Fee calculated in accordance with tables above, reduced by 25%		
<b><u>APPLICATIONS FOR THE PROVISION OF FACILITIES FOR SPORT OR RECREATION</u></b>						
Where an application is made by or for a club, society, trust or other organisation which is not established or conducted for profit and whose objects or purposes, as the case may be, are the provision of facilities for sport or recreation, and: a) The application relates to:- i) The making of material change in the use of land to use the land as a playing field; or ii) The carrying out of operations other than the erection of a building containing floor space, for purposes ancillary to the use of the land as a playing field, and to no other development; and b) That the planning authority is satisfied that the development is to be carried out on land which is, or is intended to be used wholly or mainly for the carrying out of objects or purposes, as the case may be, of the club, society, trust or organisation.	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
<b><u>APPLICATIONS FOR THE APPROVAL, CONSENT OR AGREEMENT REQUIRED BY A CONDITION IMPOSED ON A GRANT OF PLANNING PERMISSION IN PRINCIPLE</u></b>						
Where:-  a) An application is made for approval, consent or agreement in respect of one or more matters requiring such approval, consent or agreement in terms of a condition imposed on a grant of planning permission in principle ("the current application"), and  b) The applicant has previously made one or more applications for approval, consent or agreement required by a condition imposed on the grant of that same planning permission in principle and paid the fee in relation to such application or applications.	Where the amount paid as mentioned in paragraph (b) is not less than the amount which would be payable if the applicant were by the current application seeking approval, consent or agreement in respect of all matters requiring such approval, consent or agreement in terms of conditions imposed on a grant of a planning permission in principle and in relation to the whole of the development authorised by the permission, the fee payable in respect of the current application is £500  Where:- a) A fee has been paid as mentioned in sub-paragraph (b) as a rate lower than that prevailing at the date of the current application, and b) Sub-paragraph (2) would apply if that fee had been paid at the rate applying at that date. The fee of in respect of the current application is £500			Where the amount paid as mentioned in paragraph (b) is not less than the amount which would be payable if the applicant were by the current application seeking approval, consent or agreement in respect of all matters requiring such approval, consent or agreement in terms of conditions imposed on a grant of a planning permission in principle and in relation to the whole of the development authorised by the permission, the fee payable in respect of the current application is £500  Where:- a) A fee has been paid as mentioned in sub-paragraph (b) as a rate lower than that prevailing at the date of the current application, and b) Sub-paragraph (2) would apply if that fee had been paid at the rate applying at that date. The fee of in respect of the current application is £500		

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b><u>CROSS BOUNDARY APPLICATIONS - ALLOCATION OF FEE</u></b>						
Where the applications are made for:- a) Planning permission, or b) The approval, consent, or agreement required by a condition imposed on a grant of permission in principle, in respect of development of land lying in the areas of 2 or more planning authorities.	The total fee payable in respect of all the applications is the lesser of: a) One and a half times the amount of the fee which would have been payable for an application in respect of the same development but lying in the area of a single planning authority. b) The sum of the amounts of the fees which would have been payable in respect of all the applications.  The fee payable to a planning authority in respect of such an application is the proportion of the total fee payable equal to the proportion of the total site area of the development which falls within the area of that planning authority.			The total fee payable in respect of all the applications is the lesser of: a) One and a half times the amount of the fee which would have been payable for an application in respect of the same development but lying in the area of a single planning authority. b) The sum of the amounts of the fees which would have been payable in respect of all the applications.  The fee payable to a planning authority in respect of such an application is the proportion of the total fee payable equal to the proportion of the total site area of the development which falls within the area of that planning authority.		
<b>TABLE 9</b>						
<b>Other Fees</b>						
<b><u>ADVERTISEMENTS</u></b>						
All applications for express consent for the display of advertisements	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<b><u>SECTION 42 APPLICATIONS</u></b>						
Applications for planning permission made under section 42 (applications to develop land without complying with previous conditions) of the 1997 Act	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<b><u>HIGH HEDGE APPLICATIONS</u></b>						
High Hedge Application Fee	£310.00	£0.00	£310.00	£350.00	£0.00	£350.00
<b><u>HAZARDOUS SUBSTANCES APPLICATIONS</u></b>						
Where an application is made under regulation 6 (applications for hazardous substances consent) where the quantity specified in the application as the maximum quantity proposed to be present exceeds twice the controlled quantity	£1,200.00	£0.00	£1,200.00	£1,200.00	£0.00	£1,200.00
Where an application is made under:- i) Regulation 6 (other than an application referred to in sub-paragraph above); ii) Regulation 7 (applications for removal of conditions attached to hazardous substances consent); or iii) Regulation 8 (application for continuation of hazardous substances consent where there has been a change in the person in control of any part of the land).	£600.00	£0.00	£600.00	£600.00	£0.00	£600.00
<i>See Town and Country Planning (Hazardous Substances) (Scotland) Regulations 2015</i>						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>ADMINISTRATION CHARGES</b>						
Electronic planning history search	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Copy of planning Decision Notice	£29.17	£5.83	£35.00	£33.33	£6.67	£40.00
Copy of plans and documents	Contact: developmentmanagement@pkc.gov.uk for price confirmation			Contact: developmentmanagement@pkc.gov.uk for price confirmation		
<i>Note - Charge is per case file request</i>	This service is for electronic copies only.			This service is for electronic copies only.		
Paper/Email Applications - Administration Charge - see note 8 below				£20.83	£4.17	£25.00
Additional Fee for planning applications requiring advertisement in local press	£50.92	£10.18	£61.10	£50.92	£10.18	£61.10
<b>NOTES</b>						
<p>1) All applications must be accompanied by the appropriate fee. As noted above, fees will be checked at the point of validation.</p> <p>2) The additional gross floor space created by the development must be clearly indicated in square metres on the submitted plan. For the purposes of the fee regulations, gross floor space includes all storeys, is measured externally including the thickness of internal and external walls and can include areas under canopies.</p> <p>3) The area of the site must be clearly stated in hectares on the application form and the submitted plan.</p> <p>4) There is no provision in the regulations for the refund of fees paid to Planning Authorities in respect of applications which have been validated. Invalid or incomplete applications will have fees returned if paid.</p> <p>5) This is not a comprehensive list of fees. If in doubt, please contact the Duty Planning Officer on 01738 475300 or email developmentmanagement@pkc.gov.uk. A copy of the Town and Country Planning (Fees for Applications) (Scotland) Regulations 2022 is available for inspection at Pullar House, 35 Kinnoull Street, Perth.</p> <p>6) Pre-application advice and pre-validation checks may be offered by external planning consultants but may not adhere to advice and validation checks provided/accepted by Perth &amp; Kinross Council.</p> <p>7) One opportunity will be given to address invalidity issues prior to returning any application, where an application is returned, a handling and administration fee will be retained.</p> <p>8) All applications are now required to be submitted online, all applications submitted either on paper copy or via email will be subject to an additional handling and administration fee.</p>						



	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>BUILDING STANDARDS</b>						
<b>BUILDING STANDARDS (FEE LIST FOR BUILDING WARRANT &amp; ASS. PROCEDURES)</b>						
Value of Works (£) -						
0 - 5,000	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
5,001 - 5,500	£169.00	£0.00	£169.00	£169.00	£0.00	£169.00
5,501 - 6,000	£188.00	£0.00	£188.00	£188.00	£0.00	£188.00
6,001 - 6,500	£207.00	£0.00	£207.00	£207.00	£0.00	£207.00
6,501 - 7,000	£226.00	£0.00	£226.00	£226.00	£0.00	£226.00
7,001 - 7,500	£245.00	£0.00	£245.00	£245.00	£0.00	£245.00
7,501 - 8,000	£264.00	£0.00	£264.00	£264.00	£0.00	£264.00
8,001 - 8,500	£283.00	£0.00	£283.00	£283.00	£0.00	£283.00
8,501 - 9,000	£302.00	£0.00	£302.00	£302.00	£0.00	£302.00
9,001 - 9,500	£321.00	£0.00	£321.00	£321.00	£0.00	£321.00
9,501 - 10,000	£340.00	£0.00	£340.00	£340.00	£0.00	£340.00
10,001 - 11,000	£359.00	£0.00	£359.00	£359.00	£0.00	£359.00
11,001 - 12,000	£378.00	£0.00	£378.00	£378.00	£0.00	£378.00
12,001 - 13,000	£397.00	£0.00	£397.00	£397.00	£0.00	£397.00
13,001 - 14,000	£416.00	£0.00	£416.00	£416.00	£0.00	£416.00
14,001 - 15,000	£435.00	£0.00	£435.00	£435.00	£0.00	£435.00
15,001 - 16,000	£454.00	£0.00	£454.00	£454.00	£0.00	£454.00
16,001 - 17,000	£473.00	£0.00	£473.00	£473.00	£0.00	£473.00
17,001 - 18,000	£492.00	£0.00	£492.00	£492.00	£0.00	£492.00
18,001 - 19,000	£511.00	£0.00	£511.00	£511.00	£0.00	£511.00
19,001 - 20,000	£530.00	£0.00	£530.00	£530.00	£0.00	£530.00
20,001 - 30,000	£593.00	£0.00	£593.00	£593.00	£0.00	£593.00
30,001 - 40,000	£656.00	£0.00	£656.00	£656.00	£0.00	£656.00
40,001 - 50,000	£719.00	£0.00	£719.00	£719.00	£0.00	£719.00
50,001 - 60,000	£782.00	£0.00	£782.00	£782.00	£0.00	£782.00
60,001 - 70,000	£845.00	£0.00	£845.00	£845.00	£0.00	£845.00
70,001 - 80,000	£908.00	£0.00	£908.00	£908.00	£0.00	£908.00
80,001 - 90,000	£971.00	£0.00	£971.00	£971.00	£0.00	£971.00
90,001 - 100,000	£1,034.00	£0.00	£1,034.00	£1,034.00	£0.00	£1,034.00
100,001 - 120,000	£1,137.00	£0.00	£1,137.00	£1,137.00	£0.00	£1,137.00
120,001 - 140,000	£1,240.00	£0.00	£1,240.00	£1,240.00	£0.00	£1,240.00
140,001 - 160,000	£1,343.00	£0.00	£1,343.00	£1,343.00	£0.00	£1,343.00
160,001 - 180,000	£1,446.00	£0.00	£1,446.00	£1,446.00	£0.00	£1,446.00
180,001 - 200,000	£1,549.00	£0.00	£1,549.00	£1,549.00	£0.00	£1,549.00
200,001 - 220,000	£1,652.00	£0.00	£1,652.00	£1,652.00	£0.00	£1,652.00
220,001 - 240,000	£1,755.00	£0.00	£1,755.00	£1,755.00	£0.00	£1,755.00
240,001 - 260,000	£1,858.00	£0.00	£1,858.00	£1,858.00	£0.00	£1,858.00
260,001 - 280,000	£1,961.00	£0.00	£1,961.00	£1,961.00	£0.00	£1,961.00
280,001 - 300,000	£2,064.00	£0.00	£2,064.00	£2,064.00	£0.00	£2,064.00
300,001 - 320,000	£2,167.00	£0.00	£2,167.00	£2,167.00	£0.00	£2,167.00
320,001 - 340,000	£2,270.00	£0.00	£2,270.00	£2,270.00	£0.00	£2,270.00
340,001 - 360,000	£2,373.00	£0.00	£2,373.00	£2,373.00	£0.00	£2,373.00
360,001 - 380,000	£2,476.00	£0.00	£2,476.00	£2,476.00	£0.00	£2,476.00
380,001 - 400,000	£2,579.00	£0.00	£2,579.00	£2,579.00	£0.00	£2,579.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
400,001 - 420,000	£2,682.00	£0.00	£2,682.00	£2,682.00	£0.00	£2,682.00
420,001 - 440,000	£2,785.00	£0.00	£2,785.00	£2,785.00	£0.00	£2,785.00
440,001 - 460,000	£2,888.00	£0.00	£2,888.00	£2,888.00	£0.00	£2,888.00
460,001 - 480,000	£2,991.00	£0.00	£2,991.00	£2,991.00	£0.00	£2,991.00
480,001 - 500,000	£3,094.00	£0.00	£3,094.00	£3,094.00	£0.00	£3,094.00
500,001 - 550,000	£3,272.00	£0.00	£3,272.00	£3,272.00	£0.00	£3,272.00
550,001 - 600,000	£3,450.00	£0.00	£3,450.00	£3,450.00	£0.00	£3,450.00
600,001 - 650,000	£3,628.00	£0.00	£3,628.00	£3,628.00	£0.00	£3,628.00
650,001 - 700,000	£3,806.00	£0.00	£3,806.00	£3,806.00	£0.00	£3,806.00
700,001 - 750,000	£3,984.00	£0.00	£3,984.00	£3,984.00	£0.00	£3,984.00
750,001 - 800,000	£4,162.00	£0.00	£4,162.00	£4,162.00	£0.00	£4,162.00
800,001 - 850,000	£4,340.00	£0.00	£4,340.00	£4,340.00	£0.00	£4,340.00
850,001 - 900,000	£4,518.00	£0.00	£4,518.00	£4,518.00	£0.00	£4,518.00
900,001 - 950,000	£4,696.00	£0.00	£4,696.00	£4,696.00	£0.00	£4,696.00
950,001 - 1,000,000	£4,874.00	£0.00	£4,874.00	£4,874.00	£0.00	£4,874.00
1,000,001 +	And for every £100,000 or part thereof over £1 million add £253			And for every £100,000 or part thereof over £1 million add £253		
Conversion only, without building work	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Application for demolition only	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Application for Amendment of Warrant (warrants received after 1 May 2005)						
Where estimated costs are less than original or is an increase of no more than £5,000	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Where the new estimated costs increase by more than £5,000	Fee is the amount for a building warrant of the same value as the increase e.g. if increase is £20,000; fee will be £530			Fee is the amount for a building warrant of the same value as the increase e.g. if increase is £20,000; fee will be £530		
For demolition or conversion only	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Application for extension of the duration of a Building Warrant (period 9 months)	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
<i>NB. Further extensions may be agreed at discretion of Verifier</i>						
Late Application (where work is already started):-						
Late application for a building warrant for the construction of a building or the provision of services, fittings and equipment in connection with a building.	Fee is 200% of the fee in table of fees above			Fee is 200% of the fee in table of fees above		
Late application for demolition only	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
Completion Certificate Submitted where no warrant is obtained:-						
For the construction of a building or the provision of services, fittings and equipment in connection with a building (whether or not combined with an application for demolition)	Fee is the same as for a late application for building warrant of the same value of works, that is 300% of the fee in the table of fees above			Fee is the same as for a late application for building warrant of the same value of works, that is 300% of the fee in the table of fees above		
For the demolition of a building only	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
For conversion of a building only	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Section 89 Applications:-</b>						
Raised Platform or Stage <30m square	£150.00	£0.00	£150.00	£150.00	£0.00	£150.00
Raised Platform or Stage <30m square with overhead gantry	£200.00	£0.00	£200.00	£200.00	£0.00	£200.00
Raised Platform or Stage >30m square	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
Raised Seating	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
Out of hours Inspections - additional fee	£100.00	£0.00	£100.00	£100.00	£0.00	£100.00
Late Applications - additional fee (within 14 days of event)	Application Fee + 50%			Application Fee + 50%		
Letter of Comfort where no Building Warrant obtained	£360.00	£0.00	£360.00	£375.00	£0.00	£375.00
Letter of Comfort with Building Warrant but no Certificate of Completion	£185.00	£0.00	£185.00	£192.00	£0.00	£192.00
Confirmation of Exemption	£82.00	£0.00	£82.00	£85.00	£0.00	£85.00
Confirmation of Compliance	£110.00	£0.00	£110.00	£114.00	£0.00	£114.00
<b>ADMINISTRATION CHARGES</b>						
Electronic Copy of Planning Approval/Refusal Document	£29.17	£5.83	£35.00	£33.33	£6.67	£40.00
Electronic Copy of Certificate of Completion	£29.17	£5.83	£35.00	£33.33	£6.67	£40.00
Electronic Copy of Building Warrant/Refusal Decision Letter	£29.17	£5.83	£35.00	£33.33	£6.67	£40.00
Paper Copy of Plans and Documents	By arrangement with Communities Service			By arrangement with Communities Service		
<i>Note - Charge is per case file request</i>						
Paper/Email Applications - Administration Charge - see note 2 below				£20.83	£4.17	£25.00
Local Development Plan	£50.00	£0.00	£50.00	£50.00	£0.00	£50.00
Search Fee (Building Standards - 25 Years)	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
Property Enquiries	£83.33	£16.67	£100.00	£83.33	£16.67	£100.00
<b>NOTES</b>						
1) Section 89 Application - Fees may be waived for charitable events and fees will be reduced by one third (33%) for repeat applications.						
2) All applications are now required to be submitted online, all applications submitted either on paper copy or via email will be subject to an additional handling and administration fee.						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>16: STREET NAMING &amp; NUMBERING, ROAD CONSTRUCTION CONSENTS &amp; VEHICULAR ACCESS</b>						
<b>STREET NAMING &amp; PROPERTY NUMBERING/RENUMBERING</b>						
Naming a new street	£245.00	£0.00	£245.00	£255.00	£0.00	£255.00
Numbering / Renumbering Properties						
1 Property	£75.00	£0.00	£75.00	£80.00	£0.00	£80.00
2-5 Properties	£135.00	£0.00	£135.00	£140.00	£0.00	£140.00
6-10 Properties	£165.00	£0.00	£165.00	£170.00	£0.00	£170.00
11-25 Properties	£210.00	£0.00	£210.00	£220.00	£0.00	£220.00
26-50 Properties	£340.00	£0.00	£340.00	£355.00	£0.00	£355.00
51-100 Properties	£665.00	£0.00	£665.00	£690.00	£0.00	£690.00
101-150 Properties	£975.00	£0.00	£975.00	£1,015.00	£0.00	£1,015.00
151-200 Properties	£1,170.00	£0.00	£1,170.00	£1,220.00	£0.00	£1,220.00
201+ Properties	£1,295 + £5 per plot	£0.00	£1,295 + £5 per plot	£1,345 + £5 per plot	£0.00	£1,345 + £5 per plot
Numbering / Renumbering a New Development	As listed above less the street naming fees			As listed above less the street naming fees		
Registering an existing property or renaming a property	£75.00	£0.00	£75.00	£80.00	£0.00	£80.00
Additional Services						
Confirmation of an existing address - per address (solicitor or private enquires)	£43.00	£0.00	£43.00	£45.00	£0.00	£45.00
Status of Roads - Confirmation on status of sections of road (e.g. solicitors or agents) *	£43.00	£0.00	£43.00	£45.00	£0.00	£45.00
<b>*Larger or more complex requests may incur additional charges</b>						
Road Construction Consent/Road Adoption - Charge Per Officer Hour	£72.00	£0.00	£72.00	£75.00	£0.00	£75.00
Vehicular Access where Planning Permission is not required *	£300.00	£0.00	£300.00	£300.00	£0.00	£300.00
<b>*Fees are linked to Householder Planning Application Fee</b>						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>17: ELECTRICAL VEHICLE CHARGING</b>						
<b>ELECTRICAL VEHICLE CHARGING</b>						
AC Charging (7kW)						
Charging Cost - Minimum Fee £1.00	£0.25/kWh	£0.05/kWh	£0.30/kWh	£0.38/kWh	£0.07/kWh	£0.45/kWh
AC Charging (22-25kW)						
Charging Cost - Minimum Fee £1.00	£0.25/kWh	£0.05/kWh	£0.30/kWh	£0.38/kWh	£0.07/kWh	£0.45/kWh
Overstay Fee	£8.33 after 4 hours	£1.67 after 4 hours	£10.00 after 4 hours	£8.33 after 4 hours	£1.67 after 4 hours	£10.00 after 4 hours
Rapid Charging (43kW+)						
Charging Cost - Minimum Fee £1.00	£0.29/kWh	£0.06/kWh	£0.35/kWh	£0.42/kWh	£0.08/kWh	£0.50/kWh
Overstay Fee	£8.33 after 1 hour	£1.67 after 1 hour	£10.00 after 1 hour	£8.33 after 1 hour	£1.67 after 1 hour	£10.00 after 1 hour
Climate Change and Sustainability Committee approved the "Introductions of Charging for Electric Vehicles" (Report No 22/191) on 24 August 2022. The recommendation approved was the Executive Director (Communities) keep tariff rates under review during the year, with delegation to amend the tariff to ensure that future costs continue to be recovered, alongside an annual review to be undertaken as part of the budget process.						
<b>18: PUBLIC TRANSPORT CHARGING</b>						
<b>BUS DEPARTURE CHARGES</b>						
Blairgowrie - Wellmeadow Bus Stance - Per Departure:-						
Local bus service departures	£0.05	£0.01	£0.06	£0.05	£0.01	£0.06
Perth Bus Station - Per Departure:-						
Local bus service departures	£1.60	£0.32	£1.92	£1.60	£0.32	£1.92
Express coach service departures	£2.30	£0.46	£2.76	£2.40	£0.48	£2.88
Perth Bus Station - Per Departure:-						
Express coach service departures	£2.30	£0.46	£2.76	£2.40	£0.48	£2.88
<b>19: HOUSING MANAGEMENT SERVICES CHARGING</b>						
<b>PRIVATE LANDLORDS CHARGES</b>						
Tenancy Management Services - Per Property Per Year	£360.00	£72.00	£432.00	7.5% of rent charged + VAT (Subject to a maximum charge of £500 + VAT per property per year)		

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>20: SCHOOL MEALS &amp; BREAKFAST CLUBS</b>						
Primary Pupils	£2.15	£0.00	£2.15	£2.90	£0.00	£2.90
Secondary Pupils	£2.30	£0.00	£2.30	£3.15	£0.00	£3.15
Adult Meals	£3.08	£0.62	£3.70	£4.17	£0.83	£5.00
Breakfast Clubs	£2.00	£0.00	£2.00	£2.00	£0.00	£2.00
<i>The above prices are effective from 15 April 2024.</i>						
<b>21: CHILDCARE STRATEGY SERVICES</b>						
<b>KIDS CLUBS:</b>						
Term Time:						
One Child	£9.70	£0.00	£9.70	£9.70	£0.00	£9.70
Additional Child	£9.20	£0.00	£9.20	£9.20	£0.00	£9.20
Holidays and In-Service Days:						
Up to 5 Hours	£19.00	£0.00	£19.00	£19.00	£0.00	£19.00
Up to 7 Hours	£21.25	£0.00	£21.25	£21.25	£0.00	£21.25
7 Hours+	£23.50	£0.00	£23.50	£23.50	£0.00	£23.50
<b>EARLY LEARNING AND CHILDCARE</b>						
Per Hour	£4.85	£0.00	£4.85	£4.85	£0.00	£4.85
Meal and Snack Charge per day - included	£3.00	£0.00	£3.00	£3.00	£0.00	£3.00
Per 6 Hour Session Including Meal and Snack	£32.10	£0.00	£32.10	£32.10	£0.00	£32.10
<i>N.B. There will be no change to the Registration Fee for Kids Clubs at £13 for a single child and £20 for families. The above prices are effective from 1 July 2024 and 14 August 2024 for Early Learning &amp; Childcare</i>						
<b>22: SCHOOL / COMMUNITY CAMPUS / ASTRO PITCHES LETS</b>						
<b>SCHOOL &amp; COMMUNITY CAMPUS:</b>						
Standard						
Small (Class Size) - Rate Per Hour	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£15.00	£0.00	£15.00	£15.00	£0.00	£15.00
Large (Secondary Hall / Gym) - Rate Per Hour	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Standard Junior: (Under 18)						
Small (Class Size) - Rate Per Hour	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Large (Secondary Hall / Gym) - Rate Per Hour	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
Concession:						
Small (Class Size) - Rate Per Hour	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Large (Secondary Hall / Gym) - Rate Per Hour	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Concession Junior: (Under 18)</b>						
Small (Class Size) - Rate Per Hour	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Medium (Primary Hall / Specialist*) - Rate Per Hour	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Large (Secondary Hall / Gym) - Rate Per Hour	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
<b>Community Campus Meeting Packages:</b>						
Bronze - Half Day (4 Hours)	£5.15	£0.00	£5.15	£5.15	£0.00	£5.15
Silver - Half Day (4 Hours)	£7.15	£0.00	£7.15	£7.15	£0.00	£7.15
Gold - Half Day (4 Hours)	£10.25	£0.00	£10.25	£10.25	£0.00	£10.25
Bronze - Full Day (8 Hours)	£8.20	£0.00	£8.20	£8.20	£0.00	£8.20
Silver - Full Day (8 Hours)	£14.35	£0.00	£14.35	£14.35	£0.00	£14.35
Gold - Full Day (8 Hours)	£18.45	£0.00	£18.45	£18.45	£0.00	£18.45
For performance bookings, or bookings where tickets are sold, a box office charge of 20% of sales may be considered as an alternative to the above charges.						
<b>ASTRO TURF:</b>						
Standard						
Junior - One Third Pitch (Per Hour)	£25.00	£5.00	£30.00	£25.00	£5.00	£30.00
Junior - Two Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Junior - Full Pitch (Per Hour)	£41.67	£8.33	£50.00	£41.67	£8.33	£50.00
Adult - One Third Pitch (Per Hour)	£29.17	£5.83	£35.00	£29.17	£5.83	£35.00
Adult - Two Third Pitch (Per Hour)	£37.50	£7.50	£45.00	£37.50	£7.50	£45.00
Adult - Full Pitch (Per Hour)	£50.00	£10.00	£60.00	£50.00	£10.00	£60.00
<b>PERTH HIGH COMMUNITY SPORTS HUB:</b>						
Standard						
Small (Meeting Room) - Rate Per Hour	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00
Large (Hall) - Rate Per Hour	£20.00	£0.00	£20.00	£20.00	£0.00	£20.00
Standard Junior						
Small (Meeting Room) - Rate Per Hour	£6.00	£0.00	£6.00	£6.00	£0.00	£6.00
Large (Hall) - Rate Per Hour	£12.00	£0.00	£12.00	£12.00	£0.00	£12.00
Concession:						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£8.00	£0.00	£8.00	£8.00	£0.00	£8.00
Large (Hall) - Rate Per Hour	£16.00	£0.00	£16.00	£16.00	£0.00	£16.00
Concession Junior: (Under 18)						
Small (Meeting Room / Outdoor Usage) - Rate Per Hour	£5.00	£0.00	£5.00	£5.00	£0.00	£5.00
Large (Hall) - Rate Per Hour	£10.00	£0.00	£10.00	£10.00	£0.00	£10.00

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>GEORGE DUNCAN ATHLETICS ARENA</b>						
Pay and Play - Junior	£1.10	£0.00	£1.10	£1.10	£0.00	£1.10
Pay and Play - Adult	£2.30	£0.00	£2.30	£2.30	£0.00	£2.30
<p><b>Exempt:</b>  All Council Services  Parent Councils / Elections  Kids Club (Non Profit Making)</p> <p>*All Specialist rooms will have restricted access and require initial contact with the Campus Business Manager to confirm bookings.  *Please note that the above charges do not apply to Community Campus sports facilities managed by Live Active Leisure</p> <p><b>User Type:</b>  <b>Commercial</b> = Individuals or Commercial Groups/Organisations who are profit making - <b>Price on Request</b>  <b>Standard</b> = All groups that do not fall under the Concession criteria, groups where instructor retains income.  <b>Concession</b> = Non profit community benefit groups such as Adult Education Associations, MP/MSP/MEP, Religious Activities, Community Planning Partners, Local Voluntary &amp; Charitable Organisations. Youth groups where instructor /club leader does not retain income.  <b>Junior</b> = Under 18 Activities.</p> <p><b>Community Campuses:</b>  Blairgowrie, Breadalbane, Glenearn, Loch Leven, North Inch, Strathearn  The above prices are effective from 1 August 2024.</p>						
<b>23: INSTRUMENTAL MUSIC TUITION - CENTRAL GROUPS</b>						
Central Groups	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
<b>24: CONSULTANCY AND STAFF DEVELOPMENT</b>						
Charges for Authority Staff	£673.00	£0.00	£673.00	£673.00	£0.00	£673.00
<b>25: WELLBANK HOUSE - RENT</b>						
Rent (Weekly)	£64.52	£0.00	£64.52	£64.52	£0.00	£64.52
Eligible Rent (Weekly)	£179.85	£0.00	£179.85	£179.85	£0.00	£179.85
Ineligible Amenity Charge (Weekly)	£18.27	£0.00	£18.27	£18.27	£0.00	£18.27
Total Rent Charge (Weekly)	£262.64	£0.00	£262.64	£262.64	£0.00	£262.64



	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>26. CARE AND SUPPORT SERVICES</b>						
<b>CARE AND SUPPORT SERVICES</b>						
Local Authority Residential Care (Per Week)			£1,009.66			£1,045.71
<b>OCCUPATIONAL THERAPY EQUIPMENT (MEANS TESTED)</b>						
OT Maintenance - Stair Lift / Step Lift / Platform Lift / Stair Climber (Annual Charge)			£159.00			£159.00
OT Maintenance - Through Floor Lift (Annual Charge)			£279.00			£279.00
OT Maintenance - Overhead Tracking Hoist (Annual Charge)			£178.00			£159.00
OT Maintenance - Closomat (Annual Charge)			£55.00			£55.00
<b>CONTRIBUTION POLICY CHARGEABLE SERVICES (MEANS TESTED)</b>						
Community Alarm / Telecare (Weekly Charge)			£4.62			£4.94
New Rannoch Day Care (Daily Rate)			£58.14			£62.21
Day opportunities Older People (Daily Rate)			£29.35			£31.40
Gleneagles Day Opportunities (Daily Rate)			£43.35			£46.38
Kinnoull & Blairgowrie Day Opportunities (Daily Rate)			£38.04			£40.70
External Transport (Per Journey)			£18.57			£19.87
<b>STAFF MEALS (PER MEAL)</b>						
Breakfast			£1.68			£1.74
Lunch			£3.36			£3.48
Tea/Supper			£1.36			£1.40
Snack			£0.92			£0.95
<b>27: DESIGN WORKS</b>						
Designer - Charge per Hour	£50.00	£10.00	£60.00	£50.00	£10.00	£60.00
Design Assistant - Charge per Hour	£35.00	£7.00	£42.00	£35.00	£7.00	£42.00
<i>Benchmarking was undertaken through Creative Exchange which is a group for all Scottish Local Authority Graphic Design Teams in 2013 and these charges reflect the rates applied at this time.</i>						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>28: PERTH &amp; KINROSS LICENSING BOARD</b>						
<b>FEES UNDER THE LICENSING (SCOTLAND) ACT 2005</b>						
<b>PREMISES LICENCE APPLICATION</b>						
Category 1	£200	£0	£200	£200	£0	£200
Category 2	£800	£0	£800	£800	£0	£800
Category 3	£1,100	£0	£1,100	£1,100	£0	£1,100
Category 4	£1,300	£0	£1,300	£1,300	£0	£1,300
Category 5	£1,700	£0	£1,700	£1,700	£0	£1,700
Category 6	£2,000	£0	£2,000	£2,000	£0	£2,000
<b>PREMISES LICENCE ANNUAL FEE</b>						
Category 1	£180	£0	£180	£180	£0	£180
Category 2	£220	£0	£220	£220	£0	£220
Category 3	£280	£0	£280	£280	£0	£280
Category 4	£500	£0	£500	£500	£0	£500
Category 5	£700	£0	£700	£700	£0	£700
Category 6	£900	£0	£900	£900	£0	£900
<b>PROVISIONAL PREMISES LICENCE APPLICATION</b>						
(All categories)	£200	£0	£200	£200	£0	£200
<b>CONFIRMATION OF A PROVISIONAL PREMISES LICENCE</b>						
Category 1	£0	£0	£0	£0	£0	£0
Category 2	£600	£0	£600	£600	£0	£600
Category 3	£900	£0	£900	£900	£0	£900
Category 4	£1,100	£0	£1,100	£1,100	£0	£1,100
Category 5	£1,500	£0	£1,500	£1,500	£0	£1,500
Category 6	£1,800	£0	£1,800	£1,800	£0	£1,800
<b>APPLICATION FOR TRANSFER UNDER SECTION 33</b>						
On its own	£50	£0	£50	£50	£0	£50
Including an application for minor variation under section 35(1)	£60	£0	£60	£60	£0	£60
<b>Including an application for variation (which is not a minor variation) under section 35(1)</b>						
Category 1	£75	£0	£75	£75	£0	£75
Category 2	£225	£0	£225	£225	£0	£225
Category 3	£300	£0	£300	£300	£0	£300
Category 4	£350	£0	£350	£350	£0	£350
Category 5	£450	£0	£450	£450	£0	£450
Category 6	£525	£0	£525	£525	£0	£525

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>APPLICATION FOR TRANSFER UNDER SECTION 34</b>						
On its own	£50	£0	£50	£50	£0	£50
Including an application for minor variation under section 35(1)	£60	£0	£60	£60	£0	£60
<b>Including an application for variation (which is not a minor variation) under section 35(1)</b>						
Category 1	£75	£0	£75	£75	£0	£75
Category 2	£225	£0	£225	£225	£0	£225
Category 3	£300	£0	£300	£300	£0	£300
Category 4	£350	£0	£350	£350	£0	£350
Category 5	£450	£0	£450	£450	£0	£450
Category 6	£525	£0	£525	£525	£0	£525
<b>APPLICATION TO VARY UNDER SECTION 29</b>						
Minor variation	£20	£0	£20	£20	£0	£20
Variation under section 31(1) on its own or with a minor variation	£31	£0	£31	£31	£0	£31
<b>Other variations:</b>						
Category 1	£50	£0	£50	£50	£0	£50
Category 2	£200	£0	£200	£200	£0	£200
Category 3	£275	£0	£275	£275	£0	£275
Category 4	£325	£0	£325	£325	£0	£325
Category 5	£425	£0	£425	£425	£0	£425
Category 6	£500	£0	£500	£500	£0	£500
<b>FEES UNDER THE LICENSING (SCOTLAND) ACT 2005</b>						
Application For Temporary Premises Licence	£150	£0	£150	£150	£0	£150
Personal Licence	£50	£0	£50	£50	£0	£50
Issuing Replacement Personal Licence	£10	£0	£10	£10	£0	£10
Occasional Licence	£10	£0	£10	£10	£0	£10
Extended Hours Application	£10	£0	£10	£10	£0	£10
Certified Copy Premises Licence	£10	£0	£10	£10	£0	£10
<i>All fees under the Licensing (Scotland) Act 2005 have been placed at the statutory maximum with exception of Applications for Transfer under section 33 and 34, categories 1 to 6 and Application to Vary under section 29 categories 1 to 6.</i>						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>29: AMENDED FEES UNDER CIVIC GOVERNMENT (SCOTLAND) ACT 1982</b>						
<b>LICENCE FEES</b>						
Taxi/Private Hire Car Driver's Licence (New):						
1 Year	£143	£0	£143	£149	£0	£149
3 Years	£199	£0	£199	£207	£0	£207
Taxi/Private Hire Car Driver's Licence (Renewal):						
1 Year	£117	£0	£117	£122	£0	£122
3 Years	£173	£0	£173	£180	£0	£180
Taxi Operator's Licence:						
WAV	£71	£0	£71	£74	£0	£74
ULH	£138	£0	£138	£144	£0	£144
Car	£286	£0	£286	£297	£0	£297
Private Hire Operator's Licence:						
WAV	£61	£0	£61	£63	£0	£63
ULH	£117	£0	£117	£122	£0	£122
Car	£240	£0	£240	£250	£0	£250
Taxi Booking Office:						
1 Year	£199	£0	£199	£207	£0	£207
3 Years	£265	£0	£265	£276	£0	£276
Test Fee:						
With Meter	£95.00	£0	£95.00	No Longer Required		
Without Meter	£57.50	£0	£57.50	No Longer Required		
Vehicle Substitution:						
Private Hire	£35.00	£0	£35.00	£60.00	£0	£60.00
Taxi	£30.00	£0	£30.00	£40.00	£0	£40.00
Meter Test Only	£37.50	£0	£37.50	£37.50	£0	£37.50
Change of Vehicle Registration	£46	£0	£46	£48	£0	£48
Taxi Plate & Mounting:						
Plate brackets front and back	£30	£0	£30	£30	£0	£30
Plate (each)	£15	£0	£15	£15	£0	£15
Advertisement	£71	£0	£71	£74	£0	£74
Replacement Badge	£10	£0	£10	£10	£0	£10

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
Replacement door stickers (each)	£10	£0	£10	£10	£0	£10
Internal complaint badge and wallet	No Charge		No Charge	£10	£0	£10
Window Cleaner:						
1 Year	£112	£0	£112	£116	£0	£116
3 Years	£168	£0	£168	£175	£0	£175
Street Trader:						
1 Year	£168	£0	£168	£175	£0	£175
3 Years	£240	£0	£240	£250	£0	£250
Street Trader (Variation) - 1 Year	£107	£0	£107	£111	£0	£111
Second Hand Motor Dealer:						
1 Year	£209	£0	£209	£217	£0	£217
3 Years	£311	£0	£311	£323	£0	£323
Second Hand Dealer:						
1 Year	£209	£0	£209	£217	£0	£217
3 Years	£311	£0	£311	£323	£0	£323
Stamp Fairs - 1 Year	£41	£0	£41	£43	£0	£43
Stall (Antiques Fair) - 1 Year	£66	£0	£66	£69	£0	£69
Cabinet:						
1 Year	£66	£0	£66	£69	£0	£69
3 Years	£158	£0	£158	£164	£0	£164
Market Operator:						
1 Year	£219	£0	£219	£228	£0	£228
3 Years	£291	£0	£291	£303	£0	£303
Market Operator licence when a public entertainment licence is already in place for the same premises:						
1 Year	£105	£0	£105	£109	£0	£109
3 Years	£185	£0	£185	£192	£0	£192
Late Hours Catering:						
1 Year	£362	£0	£362	£376	£0	£376
3 Years	£418	£0	£418	£435	£0	£435
Metal Dealer:						
1 Year	£219	£0	£219	£228	£0	£228
3 Years	£291	£0	£291	£303	£0	£303
Itinerant Metal Dealer:						
1 Year	£128	£0	£128	£133	£0	£133
3 Years	£194	£0	£194	£202	£0	£202

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Indoor Sports Entertainment:</b>						
1 Year	£199	£0	£199	£207	£0	£207
3 Years	£270	£0	£270	£281	£0	£281
<b>Sex Shop Licence</b>	£1,250	£0	£1,250	£1,300	£0	£1,300
<b>Sexual Entertainment Licence</b>	£1,535	£0	£1,535	£1,596	£0	£1,596
<b>Skin Piercing and Tattooing Licence:</b>						
1 Year	£260	£0	£260	£270	£0	£270
3 Years	£321	£0	£321	£334	£0	£334
<b>Small Lotteries:</b>						
Licence	£40	£0	£40	£40	£0	£40
Renewal	£20	£0	£20	£20	£0	£20
<b>Material Change Civic</b>	£71	£0	£71	£74	£0	£74
<b>Knife Dealers:</b>						
1 Year	£260	£0	£260	£270	£0	£270
3 Years	£311	£0	£311	£323	£0	£323
<b>Knife Dealers (Fair)</b>	£66	£0	£66	£69	£0	£69
<b><u>PUBLIC ENTERTAINMENT</u></b>						
<b>Community/Village Halls:</b>						
1 Year	£189	£0	£189	£197	£0	£197
3 Years	£250	£0	£250	£260	£0	£260
<b>Capacity &lt; 200:</b>						
1 Year	£189	£0	£189	£197	£0	£197
3 Years	£250	£0	£250	£260	£0	£260
<b>Capacity 201 – 1500:</b>						
1 Year	£301	£0	£301	£313	£0	£313
3 Years	£367	£0	£367	£382	£0	£382
<b>Capacity 1501 – 5000:</b>						
1 Year	£729	£0	£729	£758	£0	£758
3 Years	£836	£0	£836	£869	£0	£869
<b>Capacity 5001 – 20000:</b>						
1 Year	£1,566	£0	£1,566	£1,629	£0	£1,629
3 Years	£2,086	£0	£2,086	£2,169	£0	£2,169
<b>Capacity &gt;20000:</b>						
1 Year	£3,126	£0	£3,126	£3,251	£0	£3,251
3 Years	£4,167	£0	£4,167	£4,334	£0	£4,334

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Funfair:</b>						
1 Year	£311	£0	£311	£323	£0	£323
3 Years	£500	£0	£500	£520	£0	£520
Fun Fair/Inflatables with less than 5 kids rides at Community Event	£65	£0	£65	£68	£0	£68
<b>HOUSES IN MULTIPLE OCCUPATION - Housing (Scotland) Act 2006</b>						
Occupancy 3-5	£714	£0	£714	£714	£0	£714
Occupancy 6-20	£760	£0	£760	£760	£0	£760
Occupancy 21-75	£862	£0	£862	£862	£0	£862
Occupancy 76+	£954	£0	£954	£954	£0	£954
Variation to HMO	£71	£0	£71	£71	£0	£71
<i>The report "Review of Licence Fees" approved all amended fees under Civic Government (Scotland) Act 1982 (Report No. 12/173 refers).</i>						
<b>SHORT-TERM LET LICENCE FEES</b>						
<b>3-Year Licence New/Renewal</b>						
Secondary Letting Licence						
Occupancy 1-2 Guests	£350	£0	£350	£350	£0	£350
Occupancy 3-6 Guests	£530	£0	£530	£530	£0	£530
Occupancy 7-10 Guests	£900	£0	£900	£900	£0	£900
Occupancy 11+ Guests	£1,600	£0	£1,600	£1,600	£0	£1,600
Home Letting Licence:						
Occupancy 1-2 Guests	£175	£0	£175	£175	£0	£175
Occupancy 3-6 Guests	£265	£0	£265	£265	£0	£265
Occupancy 7-10 Guests	£450	£0	£450	£450	£0	£450
Occupancy 11+ Guests	£800	£0	£800	£800	£0	£800
Home Sharing Licence:						
Occupancy 1-2 Guests	£175	£0	£175	£175	£0	£175
Occupancy 3-6 Guests	£265	£0	£265	£265	£0	£265
Occupancy 7-10 Guests	£450	£0	£450	£450	£0	£450
Occupancy 11+ Guests	£800	£0	£800	£800	£0	£800
Home Letting and Home Sharing Licence:						
Occupancy 1-2 Guests	£175	£0	£175	£175	£0	£175
Occupancy 3-6 Guests	£265	£0	£265	£265	£0	£265
Occupancy 7-10 Guests	£450	£0	£450	£450	£0	£450
Occupancy 11+ Guests	£800	£0	£800	£800	£0	£800
<b>Temporary Licence (Maximum Period of 6 Weeks)</b>						
Secondary Letting Licence						
Occupancy 1-2 Guests	£175	£0	£175	£175	£0	£175
Occupancy 3-6 Guests	£270	£0	£270	£270	£0	£270
Occupancy 7-10 Guests	£450	£0	£450	£450	£0	£450
Occupancy 11+ Guests	£800	£0	£800	£800	£0	£800

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Home Letting Licence:</b>						
Occupancy 1-2 Guests	£90	£0	£90	£90	£0	£90
Occupancy 3-6 Guests	£135	£0	£135	£135	£0	£135
Occupancy 7-10 Guests	£225	£0	£225	£225	£0	£225
Occupancy 11+ Guests	£400	£0	£400	£400	£0	£400
<b>Home Sharing Licence:</b>						
Occupancy 1-2 Guests	£90	£0	£90	£90	£0	£90
Occupancy 3-6 Guests	£135	£0	£135	£135	£0	£135
Occupancy 7-10 Guests	£225	£0	£225	£225	£0	£225
Occupancy 11+ Guests	£400	£0	£400	£400	£0	£400
<b>Home Letting and Home Sharing Licence:</b>						
Occupancy 1-2 Guests	£90	£0	£90	£90	£0	£90
Occupancy 3-6 Guests	£135	£0	£135	£135	£0	£135
Occupancy 7-10 Guests	£225	£0	£225	£225	£0	£225
Occupancy 11+ Guests	£400	£0	£400	£400	£0	£400
<b>Temporary Exemption (Max. Period of 6 Weeks in any 12 Month Period)</b>						
Secondary Letting Licence						
Occupancy 1-2 Guests	£90	£0	£90	£90	£0	£90
Occupancy 3-6 Guests	£135	£0	£135	£135	£0	£135
Occupancy 7-10 Guests	£225	£0	£225	£225	£0	£225
Occupancy 11+ Guests	£400	£0	£400	£400	£0	£400
<b>Home Letting Licence:</b>						
Occupancy 1-2 Guests	£45	£0	£45	£45	£0	£45
Occupancy 3-6 Guests	£70	£0	£70	£70	£0	£70
Occupancy 7-10 Guests	£115	£0	£115	£115	£0	£115
Occupancy 11+ Guests	£200	£0	£200	£200	£0	£200
<b>Home Sharing Licence:</b>						
Occupancy 1-2 Guests	£45	£0	£45	£45	£0	£45
Occupancy 3-6 Guests	£70	£0	£70	£70	£0	£70
Occupancy 7-10 Guests	£115	£0	£115	£115	£0	£115
Occupancy 11+ Guests	£200	£0	£200	£200	£0	£200
<b>Home Letting and Home Sharing Licence:</b>						
Occupancy 1-2 Guests	£45	£0	£45	£45	£0	£45
Occupancy 3-6 Guests	£70	£0	£70	£70	£0	£70
Occupancy 7-10 Guests	£115	£0	£115	£115	£0	£115
Occupancy 11+ Guests	£200	£0	£200	£200	£0	£200
<b>Material Change of Circumstances - Premises</b>						
Secondary Letting Licence						
Occupancy 1-2 Guests	£175	£0	£175	£175	£0	£175
Occupancy 3-6 Guests	£270	£0	£270	£270	£0	£270
Occupancy 7-10 Guests	£450	£0	£450	£450	£0	£450
Occupancy 11+ Guests	£800	£0	£800	£800	£0	£800



	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>Home Letting Licence:</b>						
Occupancy 1-2 Guests	£90	£0	£90	£90	£0	£90
Occupancy 3-6 Guests	£135	£0	£135	£135	£0	£135
Occupancy 7-10 Guests	£225	£0	£225	£225	£0	£225
Occupancy 11+ Guests	£400	£0	£400	£400	£0	£400
<b>Home Sharing Licence:</b>						
Occupancy 1-2 Guests	£90	£0	£90	£90	£0	£90
Occupancy 3-6 Guests	£135	£0	£135	£135	£0	£135
Occupancy 7-10 Guests	£225	£0	£225	£225	£0	£225
Occupancy 11+ Guests	£400	£0	£400	£400	£0	£400
<b>Home Letting and Home Sharing Licence:</b>						
Occupancy 1-2 Guests	£90	£0	£90	£90	£0	£90
Occupancy 3-6 Guests	£135	£0	£135	£135	£0	£135
Occupancy 7-10 Guests	£225	£0	£225	£225	£0	£225
Occupancy 11+ Guests	£400	£0	£400	£400	£0	£400
Variation of Licence	£75	£0	£75	£75	£0	£75
Material Change of Circumstance - Licence Holder	£75	£0	£75	£75	£0	£75
Duplicate Licences	£20	£0	£20	£20	£0	£20
Certified True Copy of any Entry on the Public Register	£20	£0	£20	£20	£0	£20
<b>The fee to register as a private landlord is £68 + £16 per property. Late penalty fee is £137.</b>						
<b>PROFESSIONAL FEES</b>						
Fees are placed at a level which reflects the fact that the Council wants to attract business. The Council only recover fees where the transaction involves a third party (e.g. lease/servitude) and it is reasonable to recover them from the third party.						
<b>PROPERTY SALES</b>						
Any fee is agreed with Estates which is then deducted off the capital receipt.						
<b>SECTION 75</b>						
The Council charge £500 which is broadly in line with other Councils. This is notified to the other party at the start of the transaction and recovered at the end of the transaction before the planning consent is issued.						

	Charge 23/24	VAT	Total Charge 23/24 (Inc VAT)	Charge 24/25	VAT	Total Charge 24/25 (Inc VAT)
<b>30: DEMOCRATIC SERVICES CHARGES</b>						
<b>REGISTRATION FEES</b>						
Full or Abbreviated Extract:						
Purchased within one month of registration	£10	£0	£10	£10	£0	£10
Where the Registrar is given sight of a full or abbreviated extract	£10	£0	£10	£10	£0	£10
Purchased more than one month after the date of registration	£15	£0	£15	£15	£0	£15
Submission of marriage notice (per notice form)	£45	£0	£45	£45	£0	£45
For solemnisation of civil marriage/ civil partnership	£55	£0	£55	£55	£0	£55
Extra fee payable for more than 8 people in the Tay Suite / Provost Lounge (during office hours)	£65	£0	£65	£65	£0	£65
Extra fee payable for use of the Old Council Chambers / Civic Hall (during office hours)	£140	£0	£140	£140	£0	£140
Extra fee payable for weekday ceremonies (outwith normal office hours)	£185	£0	£185	£210	£0	£210
Extra fee payable for weekend ceremonies	£210	£0	£210	£235	£0	£235
Naming Ceremony	£225	£0	£225	£250	£0	£250
Renewal of Vows	£225	£0	£225	£250	£0	£250
Particular Search	£5	£0	£5	£5	£0	£5
General Search	£15	£0	£15	£15	£0	£15
Individual Citizenship Ceremony	£80	£0	£80	£80	£0	£80
<i>Should the Register General decide to increase the statutory charges during 2024/25 a further report will be presented to the Finance &amp; Resources Committee.</i>						
<b>31: HUMAN RESOURCES CHARGES</b>						
Trade Union Commission - Subject to requirements of the Trade Union Bill	2.5% of gross deduction			2.5% of gross deduction		
Arrestment Income: Legislation allows the right on all employers to deduct a £1.00 administration fee from employees with salary arrestments	£1 Per Employee			£1 Per Employee		
Payroll Service charge - This is inflated by RPI annually	£1.63 per item on payslip per employee			£1.68 per item on payslip per employee		
Insurance Personal Accident	21.12% of total payment to insurer			21.12% of total payment to insurer		
Insurance Illness	10% of total payment per insurer			10% of total payment per insurer		
Consultancy: This is dependent on requirements and the level of the work involved	£100 per hour (Dependant on requirements)			£100 per hour (Dependant on requirements)		

## **Budget Consultation Briefing – February 2024**

### **1. Introduction**

This briefing gives a full overview of the public budget consultation undertaken to inform the budget process for 2024/25. Between 8 December 2023 and 7 January 2024, we carried out an online consultation exercise to gauge residents' views on budget issues and priorities.

The feedback builds on the extensive online and in person consultation undertaken in late 2022/early 2023 which informed the development and refinement of the Council's seven key priorities as set out in our [Corporate Plan](#) and the provisional 2024/25 and 2025/26 budgets set in March 2023.

We will continue to engage with our communities and people on an ongoing basis, ensuring that feedback from this exercise is used to inform improvement activity beyond the budget decision process, including more detailed investigation of the issues and priorities raised here. Contributing to our commitment to work in partnership with communities on common priorities and issues that affect and matter to them.

### **2. Budget consultation responses**

Like all local authorities, the Council is preparing for very significant financial challenges ahead as well as some difficult budget decisions. Between 8 December 2023 and 7 January 2024, the budget questions were available on the Perth and Kinross Council Consultation Hub to allow to gauge residents' views and gather feedback on budget issues and priorities.

Questions in the survey remained broadly similar to the previous year to allow for comparison with a few improvements made following last year's feedback. As in previous years, introductory information was presented to improve our residents' understanding of the challenges we currently face, where the Council gets its money from and restrictions on the areas where we can make savings.

Respondents were asked for feedback around what issues concern them personally, preference for Council Tax setting for 2024/25, opinions regarding possibilities on how we deliver services, priorities for investment for our capital budget and feedback on how we work with our communities.

An online campaign was launched to engage and inform the public and promote the consultation. This included paid promotion of posts to reach a wider audience who may not engage with Council content regularly, and a newsletter to all registered subscribers to encourage participation.

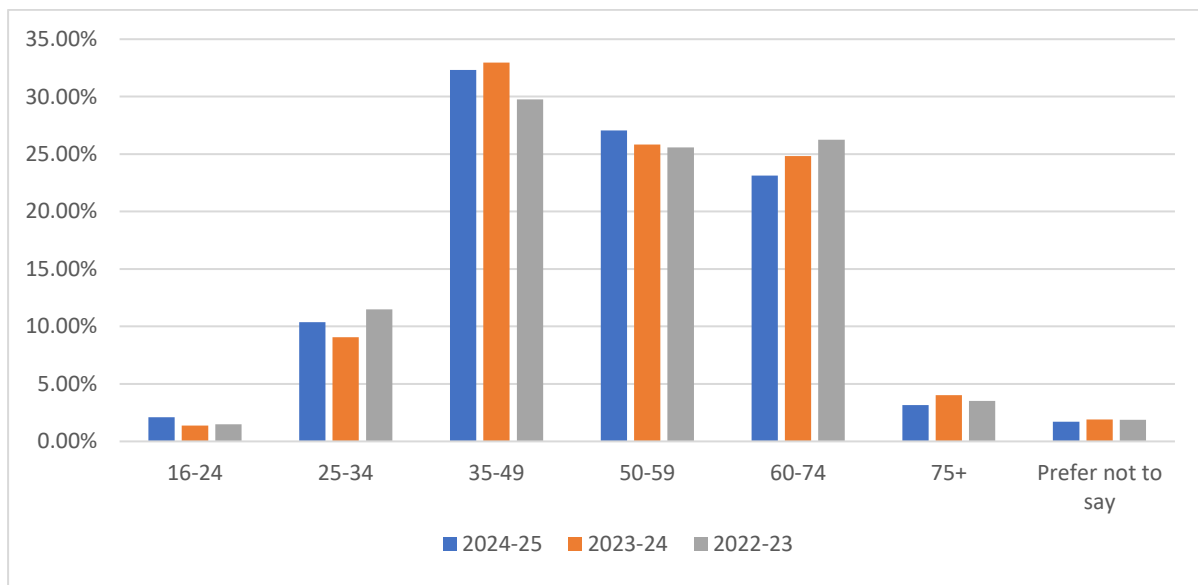
Overall, there were **761** responses submitted to the on-line survey as a whole (1,092 in 2023/24 which included Corporate Plan consultation responses, 739 in 2022/23, 642 in 2021/22, 484 in 2020/21).

As with any opt-in exercise of this type, results cannot be considered fully representative of all Perth and Kinross residents but are indicative and influenced by the demographic of participants. **96.19% of respondents live in Perth and Kinross** (95%, in 2023-24, 99% in 2022-23; 95% in 2021-22), and 24% of respondents study or work locally (31% in 2023/24, 19% in 2022-23; 36% in 2021-22).

18.79% of responses stated that they are current employees of Perth & Kinross Council (25% in 2023/24, 17% in 2022-23), 3.55% said they had been employed by the Council in the last 3 years (4% in 2023-24, 2% in 2022-23). As in 2024-25, 3.15% said they would rather not submit this information (3% in 2023-24, 2% in 2022-23), and 75% of respondents declared that they were employed by Perth & Kinross Council.

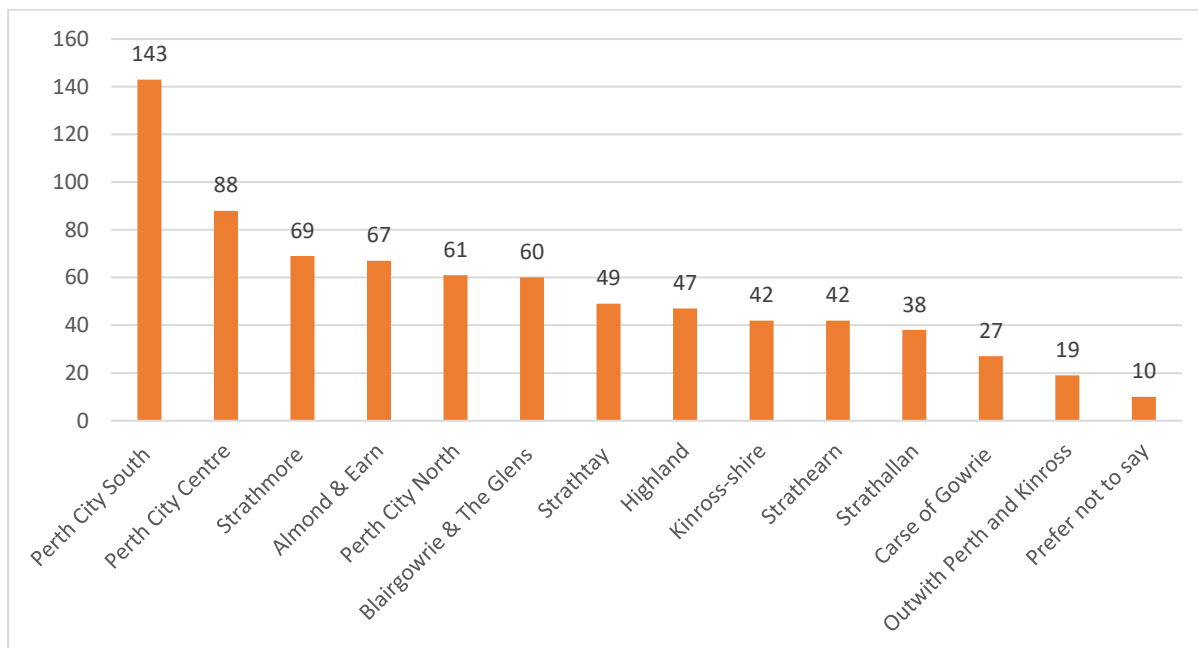
Encouragingly the age distribution of respondents is more balanced when compared to all-inclusive consultations such as this (see Figure 1). The profile of respondents is broadly similar to previous years, although a slight increase of 2% in responses from those aged under 24 years and a 2% increase from those aged 50-59 years are of note (see Figure 1).

**Figure 1: Breakdown of respondents by age**



Respondents were asked to provide their Electoral Ward (common settlements within these were listed to make it easier for respondents). As shown in Figure 2, most responses were received from Perth City South (similar to 2023-24 data figures) and Perth City Centre wards, but all areas of Perth and Kinross are represented within the responses.

**Figure 2: Breakdown of respondents by Ward**

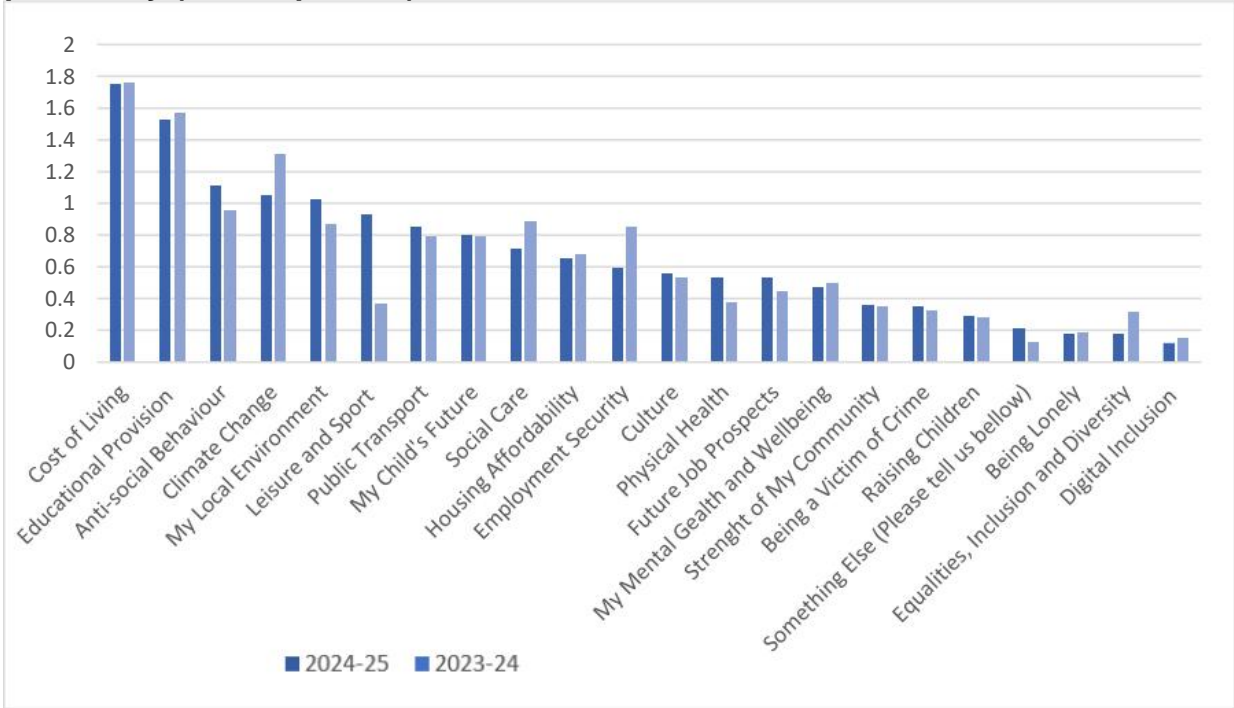


## Results

### 2.1 *Setting the Council Budget – Issues of Most Importance for Individuals*

This question asked respondents to select the 5 most important issues facing individual respondents personally. These issues did not need to be ranked in order of importance.

**Figure 3. Percentage of respondents indicating an issue as of most importance personally (761 responses)**



**Cost of Living** (most selected issue) and **Educational Provision** are the most commonly selected issues this year by some considerable margin. This year **Anti-Social Behaviour** ranked higher than **Climate Change**, but they remain popular for 2024-25. These 4 issues now surpass **My Local Environment** which has maintained its position in the previous 2 years.

**Leisure and Sport** ranked 15 in 2023-24, is now the 6<sup>th</sup> most important priority, followed by **Public Transport** which remains a top priority (ranked 7 in 2024-24, ranked 6 in 2023-24).

**My Child's Future, Social Care, Housing Affordability, and Employment Security**, remain popular this year, reflecting the current economic climate and overall social outlook.

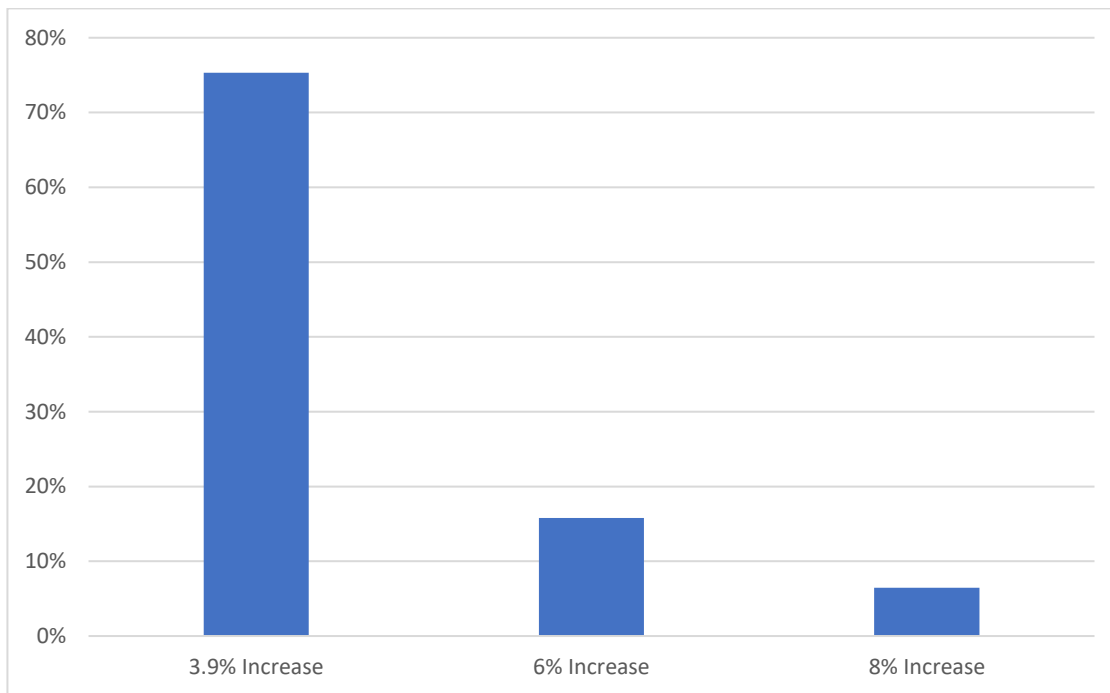
While **Culture** maintains its ranking position when compared to 2023-24, a notable increased proportion of respondents selected **Physical Health** and **Future Job Prospects** compared to last year.

2.2 *Change in Council Tax*

Please note that this question had been set before the Council Tax freeze announcement was made by the Scottish Government and it was not possible to change the question without creating a difference between the experience of earlier and later respondents.

Respondents were asked what **percentage change in Council Tax** was preferable. The options available were of 3.9% (as agreed in provisional budget for 2024/25 set in March 2023) and 6% or 8%.

**Figure 4: Breakdown of preference on change in Council Tax (761 respondents)**



Overall, 75.3% of respondents opted for a 3.9% increase in Council Tax, 15.77% opted for a 6% increase, and 6.44% opted for an 8% increase. 21 respondents (2.76%) preferred not to answer this question.

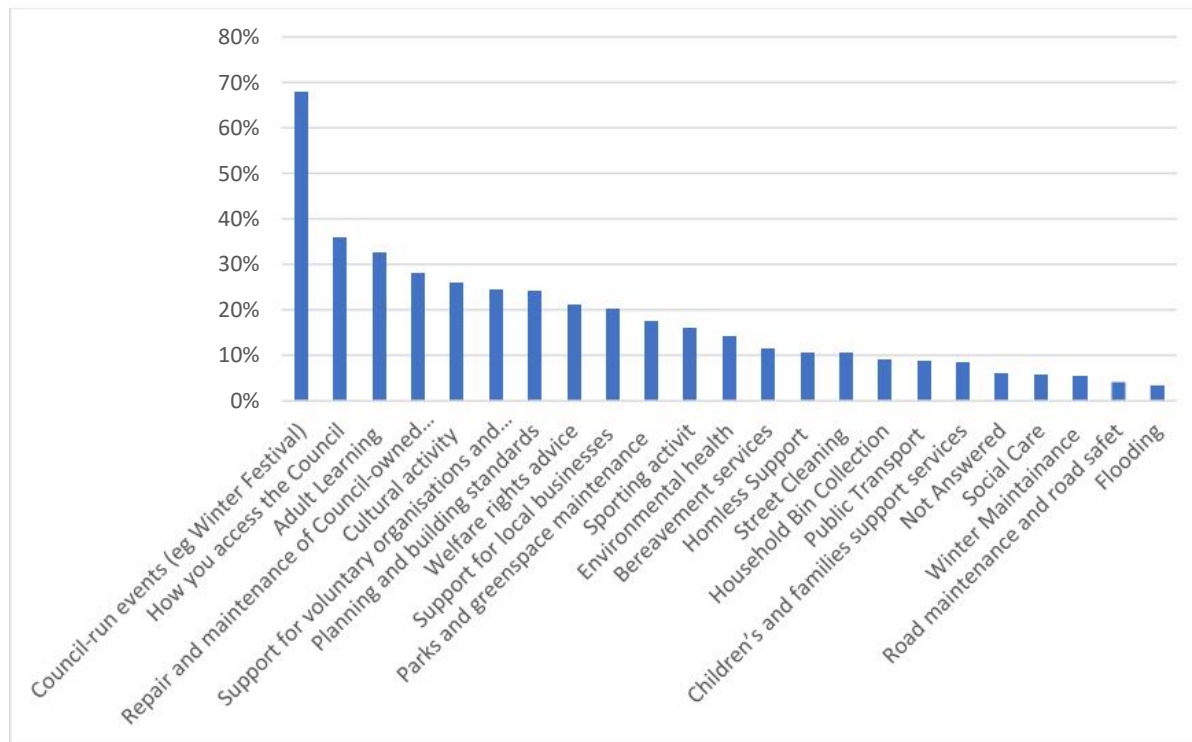
### 2.3 Changes in how services are delivered

This year, respondents were asked for the given list of services/function which they believe that the Council should consider:

- reducing standards of delivery, including frequency,
- maintaining current standards/investments,
- improving current standards/investments.

As would be expected, those services for which most respondents specified for a reduction in standard or frequency (Figure 5) broadly mirrored the results of our 2023-24 budget consultation. These were **Council-run events, How you access the Council, Adult learning, Repair and maintenance of Council-owned buildings and Cultural activity**. In turn, these were the least popular areas for service maintenance (Figure 6) or improvement (Figure 7).

**Figure 5. The Council reduces standard of service delivery, including frequency or time taken to carry it out**

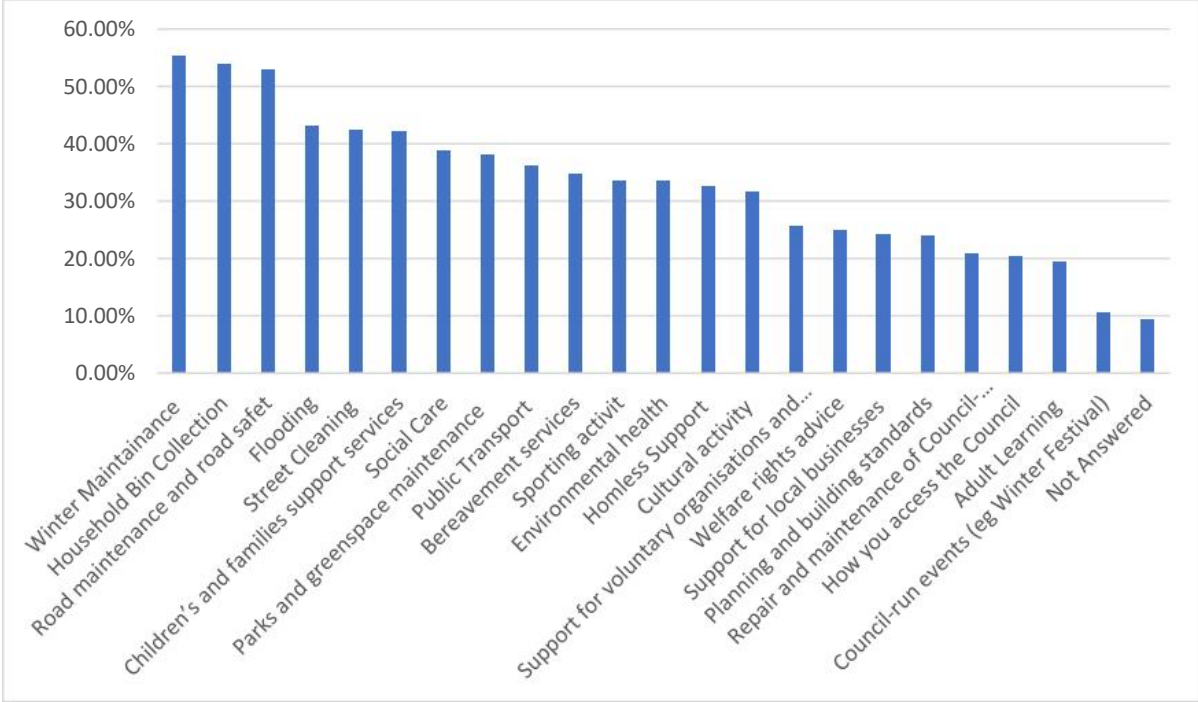


Similar to the 2023-24 Budget consultation outcomes, **Council-run events** were by far the most popular choice for service reduction and selected by 68 % of respondents (67.4% in 2023-24). Additional comments from survey respondents also highlighted events, with comments such as “*should be charging for Council-run events*”.

**How you access the Council**, (e.g. availability of offices in your community, customer contact centre by phone, email and webchat, etc.) (36% in 2024-25, 37 % in 2023-24), **Adult Learning** (33% in 2024-25, 32% in 2023-24), **Repair and maintenance of Council-owned buildings** (excluding Council housing) (28% in 2024-25, 30% in 2023-24) and Cultural activity (26%, in 2024-25, 28% in 2023-24), remain the most popular choices for respondents indicating their preference for reducing the standard of service delivery, including frequency or time taken to carry it out.



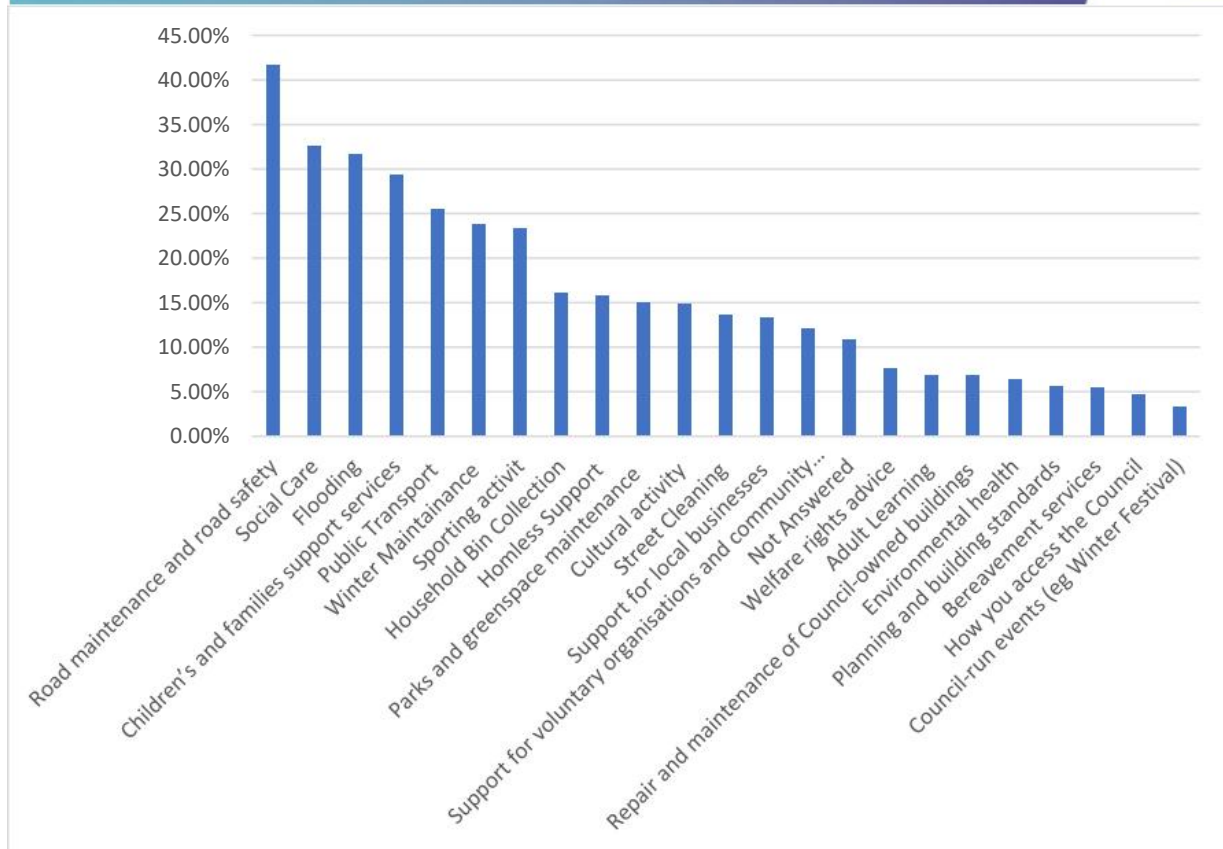
**Figure 6. The Council maintains current standards/ investment for this service.**



**Winter maintenance** (55% in 2024-25, 56% in 2023-24), **Household bin collections** (54% in 2024-25, 55% in 2023-24) and **Road maintenance and Road safety** (53% in 2024-25, 57% in 2023-24) were the most frequently selected areas for maintaining current levels of service (Figure 6).

**Flooding** (43% in 2024-25, 45% in 2023-24), **Street Cleaning** (42% in 2024-25), **Children's and Families support services** (42% in 2024-25), **Social Care** (39% in 2024-25, 41% in 2023-24), **Parks and greenspace maintenance** (38% in 2024-25, 36% in 2023-24) and **Public transport** (36% in 2024-25, 47% in 2023-24) were also popular choices for maintaining .

**Figure 7. The Council improves current standards/ investment for this service**



The most favoured areas for improvement in service standards/investment in 2024-25 is **Road Maintenance and road safety** selected by over 40% of respondents (33% in 2023-24) (See Figure 7), **Social Care** (32% in 2024-25, 43% in 2023-24), **Flooding** (31% in 2024-25, 21% in 2023-24), **Children's and families support services** (29% in 2024-25, 40% in 2023-24) and **Public Transport** (25% in 2024-25, 29% in 2023-24).

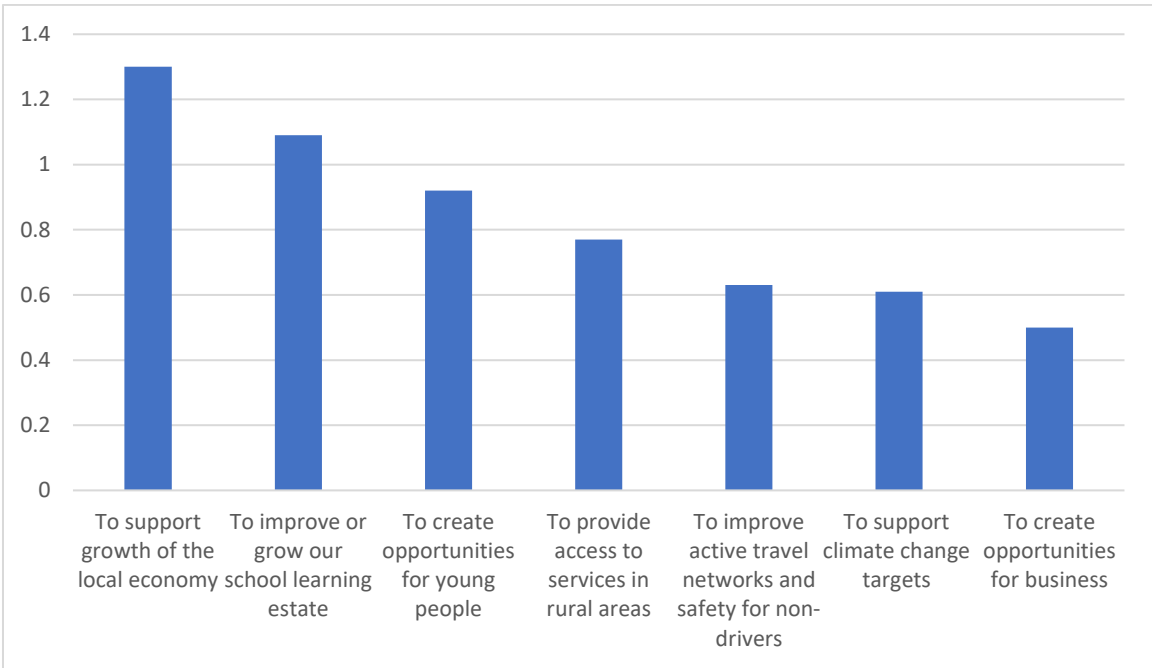
The least selected areas for improvement broadly mirror the services selected to have reduced standards of service delivery (see Figure 5). These are **Council-run events, How you access the Council, Bereavement Services** and **Planning and Building Standards**.

## 2.4 How Our Capital Budget is Spent

We asked what kind of projects we should invest our capital budget in. Respondents were asked to select their three priorities for investment. These priorities did not need to be ranked in order of importance.

Similar to results from 2023-24 Budget Consultation, **Growth the local economy**, followed by the **Learning estate** and **Opportunities for young people** were given the highest priority overall in 2024-25.

**Figure 8. When considering the kinds of projects to invest in, please choose three of the following as your priorities for investment<sup>1</sup>**

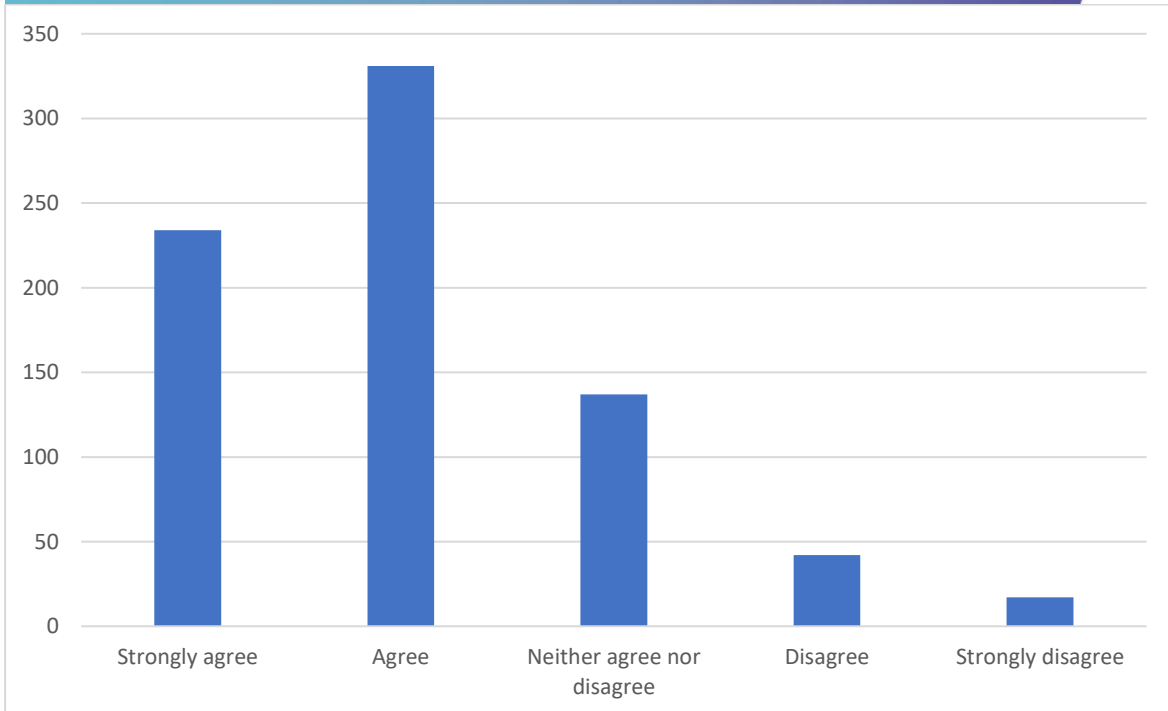


**2.5 How We Work With Communities**

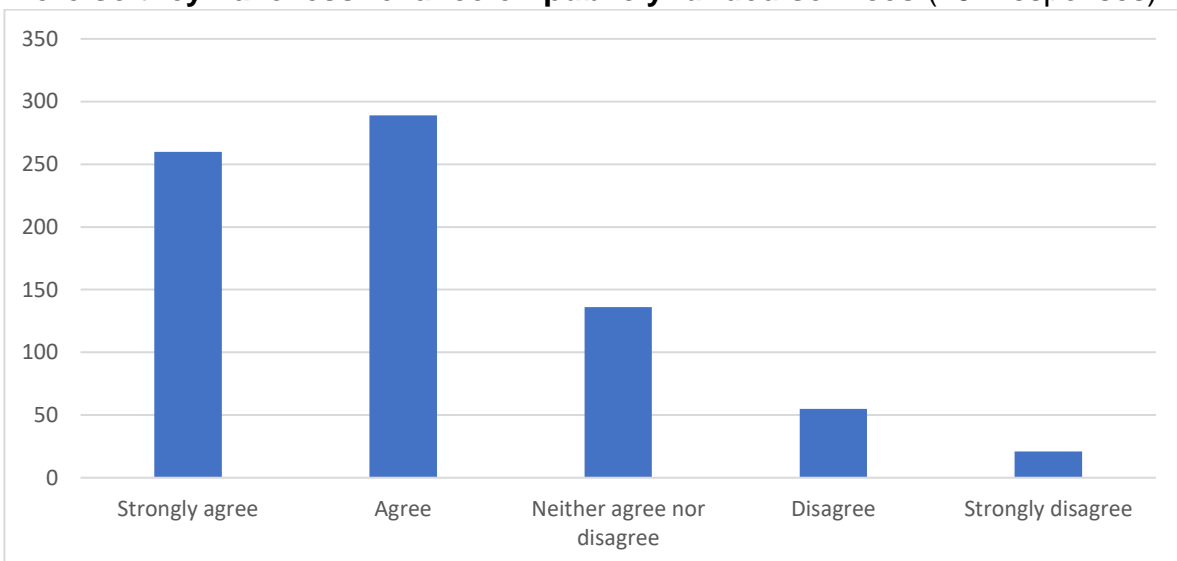
We asked about to what extent our respondents agree/disagree that individuals and communities can develop and delivery local solutions to local needs without relying on the Council to provide services as may have been the case in the past. There was **good agreement (>70%)** that the Council should encourage/support communities to deliver certain services and also help people to help themselves to reduce reliance on public services.

**Figure 9. Perth & Kinross Council should encourage and support local people and communities to deliver certain services (761 responses).**

<sup>1</sup> Scoring generated by survey system based on all responses received



**Figure 10. Perth & Kinross Council should help people to help themselves more so they have less reliance on publicly funded services (761 responses)**



### 3. Additional Comments

When asked to share ideas that could help the Council save money or generate additional revenue **571** (52%) people chose to leave a comment (compared with 44% in 2022/23 Budget Consultation and 41% in previous year). Many respondents offered multiple suggestions and comments cover a wide variety of themes.

### 3.1 Workforce

When respondents commented on council's workforce this was either as stand-alone comments or in relation to other areas of concerns to them such as the standards of various service delivery and the council's budget. In general respondents were concerned with **staff and management productivity/efficiency, work duplication, middle management, pay/expenses benefits, cohesion between services** and **access to Council staff** are areas that the respondents suggest as in need of review.

### 3.2 Service delivery

When suggesting services as a budget saving potential, the comments were categorised under the following themes: **Service standards** (maintain, reduce, stop), **new alternative approach** to how some services are delivered, **outsourcing/privatising, community/3rd sector** delivery, **focus on priorities/outcomes, invest, partnership working** (other local authorities), **consolidate/efficiency**.

In general, when discussing different services respondent indicate that the Council should move away from organising events and entertainment (such as the Christmas Lights Party), and instead focus on the priorities laid out In the Corporate Plan (examples mention investing in youth, supporting families with additional needs and education, and invest in better social care provisions).

### 3.3 Local economy

In this category, comments largely focused on **parking, local businesses, organised events/attractions** (e.g., Christmas Lights Party, Perth Museum), **partnership working, ambition** (focus on the ambitions set in the Corporate Plan), **public transport/active travel, flagship** (referred to by some respondents as 'vanity' projects).

Respondents take pride in being Perth and Kinross residents and they believe it is important that the Council and residents set out a "vision of what Perth wants to be" for the local economy to improve. This places the focus of most of the comments, and suggestions residents offer to improve local economy and suggestion towards making Perth an attractive city for both tourists and residents.

Respondents also asked for an increased focus on (all natural) attractions in Perthshire, which in their opinion would bring visitor and economics benefits in Perth throughout the year.

### 3.4 Assets

In this category additional comments referred to **leasing/renting assets; looking after/using what we have/avoid new (assets); sell/get rid of/downsize/consolidate; energy efficiency.**

A great number of answers suggested that the Council should focus on increasing the energy efficiency of their building stock, either by adopting green energy measures (for new and old buildings) or by better managing energy spend.

### 3.5 Charges and income generation

In relation to the Council Tax charge the opinions of respondents are split between reducing and increasing Council Tax. Those suggesting an increase suggest this should be applied to “second homes”, “larger properties”, and “holiday lets”.

Respondents who referred to fee increases, particularly mentioned **increased parking charges and fines**, as long as the number of parking spaces particularly within the city centre are also increased.

A large number of respondents suggest that *“the Council need to focus the generation of income not the removal of services. Offer premium services at an additional cost. For example, want a private grit bin on your street, then pay for it.”*

### 3.6 Business processes

Respondents asked for increased focus on **technology and digitalisation** as a way to increase efficiency and better manage all council operation whilst also reducing waste. Respondents would also like to see what the council is doing to reduce bureaucracy and increase efficiency through the council.

## 4. Social Media

This year’s budget consultation generated more engagement on social media when compared to the Budget Consultation which took place in 2022/23, but fewer clicks through to the survey page. We are reviewing the content approach taken this year to consider the impact this may have had on the reduced call to action. Although it is worth noting that the much higher click through rate last year was not representative of participation in the survey, with more than half of the clicks from social media to the consultation hub not resulting in participation in the survey.

We trialled paid boosting of posts on Facebook for the first time (for budget consultations, we have used this previously for other campaigns) to increase the reach to people who may not otherwise engage with the Council’s content, which appears to have been successful, albeit that it did not carry through to participation. This promotion cost £70.

In response to Facebook promotion there were 141 comments, 209 reactions, 70 shares, and 601 clicks of the link to the budget consultation survey web page for more information. (The Budget Consultation in 2022/23 generated 48 comments, 284 reactions, 45 shares, and 2,444 clicks to the web page.)

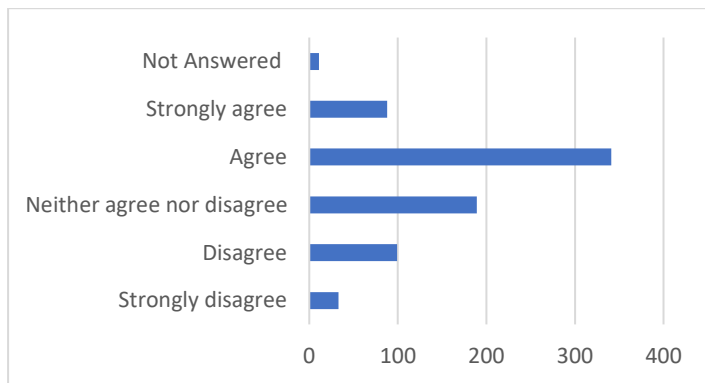
Promotion on X (formerly Twitter) generated 2 comments, 4 reactions, 7 retweets and 129 clicks to the survey webpage (the Budget Consultation 2022/23 generated 5 comments, 23 reactions, 11 retweets and 0 clicks to the survey).

**5. Lessons learned for future consultation**

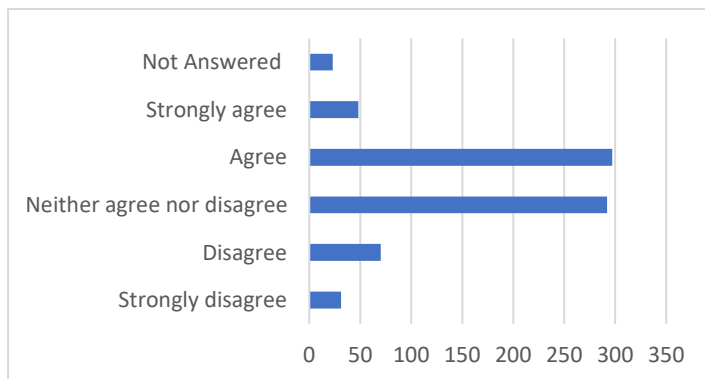
This year respondents were also asked to evaluate the consultation and indicate if the consultation allowed them to have their say. As shown in Figure 11, almost 40% of respondents indicated that they have found the consultation clear/easy to understand, and 40% of respondents found the consultation to be interesting, 46% of respondents indicated that the consultation allowed them to have their say and 33% were overall satisfied with the consultation.

**Figure 11 To what extent do you agree/disagree with the following statements about this consultation:**

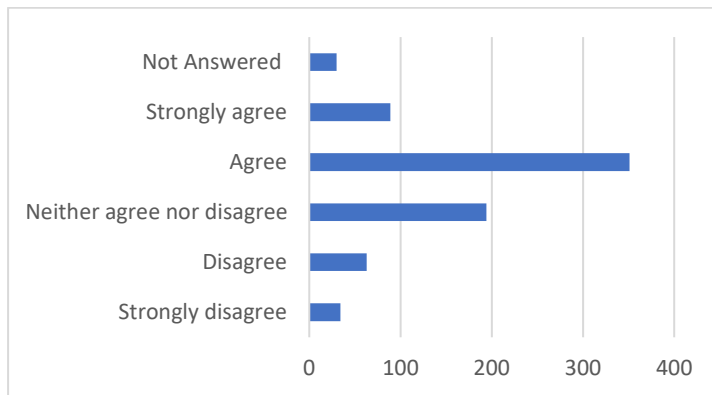
Q1 Evaluation - It was clear/easy to understand.



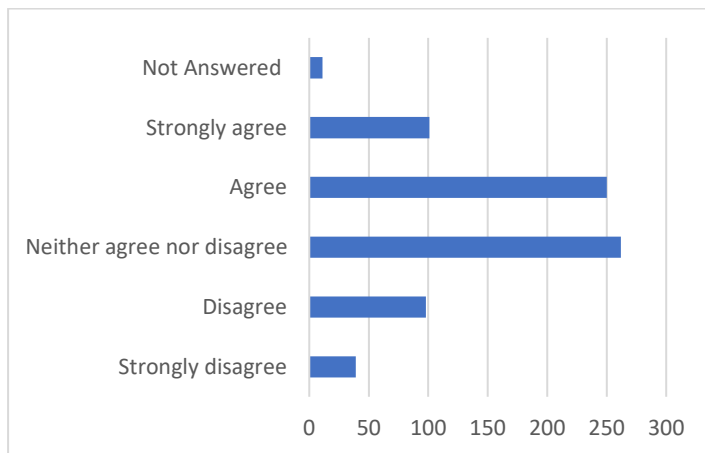
Q2 Evaluation - It was interesting.



Q3 Evaluation - It allowed me to have my say



Overall, how satisfied/dissatisfied were you with this consultation



197 respondents added additional comments to help with the evaluation and improvement of future Budget Consultations. The most common themes from the detailed evaluative feedback about this consultation are as follows:

- Greater accessibility: clearer presentation and wording of questions (e.g., less formal language), balanced options for answers, along with examples or details related to budgeting questions, visual aids or graphs to aid “for those less familiar with the public sector space and for those who aren’t familiar with the consultation process”, and suggestions to include a “budget model” for citizens who are not familiar to
- Improved structure and layout of the consultation
- Engage with wider demographic.
- More extensive promotion of the consultation
- Explanation definitions and terms where necessary
- Clarity on how and if the feedback will be used along with a request for feedback on results – you said, we did type of exercise (include/consider past suggestions)
- Feedback on how, if and where the results of the consultation will be made available.



## 6. Conclusion

Our budget consultation has provided us with feedback on priorities and themes that are important to people in Perth and Kinross. It has also provided further suggestions which can be used to inform our budget process as well as in wider engagement exercises. Continuous engagement and discussion are key to its success, and we are looking forward to continuing building trust and productive relationships. We will continue to build on our methods to involve communities who are seldom heard, benchmarking with our Community Planning Partners and local community groups to ensure that we understand the issues important to them.



## Appendix F

**Summary of Council Cash Backed Reserves 31 March 2023 and projected 31 March 2024**

The 2022/23 Annual Accounts which were presented to the Audit Committee on 11 December 2023 (Report No. 23/237 refers), give an overview of the Reserves position as at 31 March 2023 which is summarised in the table below. A projection of balances to be held 31 March 2024 is also shown.

<b><u>Summary of Council Reserves as at 31 March 2023 and March 2024</u></b>		
	<b>2023/24</b>	<b>2022/23</b>
	<b>(Projected)</b>	<b>(Audited)</b>
	<b>£'000</b>	<b>£'000</b>
General Fund	47,042	69,723
Housing Revenue Account	2,200	2,647
Capital Fund	31,486	26,343
Insurance Fund	713	1,306
Capital Receipts Reserve	616	2,245
Capital Grants Unapplied	87	87
	82,144	102,351
	82,144	102,351

The above summary excludes the

- Revaluation Reserve;
- Capital Adjustments Account;
- Financial Instruments Adjustment Account;
- Pensions Reserve, and
- Employee Statutory Adjustment Account.

These Reserves reflect proper accounting practice, but are not resource-backed and are, therefore, of limited relevance in determining the Council's Reserves and budget strategies.



## APPENDIX G

**Projected General Fund Balance at 31 March 2024 (excl HRA)**

	£'000	£'000
<b>Balance on General Fund at 1 April 2023 (Appendix 1)</b>		<b>69,723</b>
<b>Budgeted Contributions to/(from) Balances (Approved March 2023)</b>		<b>(9,905)</b>
<b>Approved Contributions to/(from) Balances since March 2023</b>		<b>(14,260)</b>
<b>Revenue Monitoring - Report 3</b>		
Service	341	
Corporate	<u>(1,398)</u>	
		<b>(1,057)</b>
<b>Year End Adjustments:</b>		
Devolved School Management: Projected Under spend	239	
Revenue Grants - PEF Funding	100	
Developer Contributions: Commuted Sums Net Income	654	
Salix	(13)	
School Estate	561	
Anticipated Funding	1,500	
Winter maintenance	<u>(500)</u>	
		<b>2,541</b>
<b>Projected Balance on General Fund at 31 March 2024</b>		<b><u><u>47,042</u></u></b>



## Appendix H

### **Summary of Earmarked Reserves at 31 March 2024**

#### **Transformation and Workforce Management - £6.952 million**

The Council has resources earmarked to enable the Transformation & Change Strategy and workforce management in future years.

#### **Revenue Grants - £6.292 million**

These grants are being carried forward in Reserves in accordance with proper accounting practice as the grant conditions have been met but the relevant expenditure has not yet been fully incurred. It is possible that further grants will be received in advance of the financial year end, which will augment the projected earmarked Reserve.

#### **Developer Contributions: Commuted Sums & Infrastructure and Affordable Housing - £6.194 million**

The Enterprise & Infrastructure Committee approved supplementary guidance on 3 September 2014 for developer contributions covering community greenspace, primary education, Auchterarder A9 junction improvements, affordable housing and transport infrastructure (Report No. 14/370 refers).

Developer Contributions are held in the Council's earmarked Reserves until they are applied to relevant schemes. It is projected that approximately **£1.561 million** of unapplied resources in relation to affordable housing will be held by the Council at 31 March 2024 and it is proposed to earmark the unapplied amount within General Fund Balances.

Additionally, it is proposed to earmark accumulated balances of **£2.597 million** for the provision of education infrastructure and **£767,000** for transport infrastructure. Contributions are also provided by developers towards the cost of maintaining areas of ground. These contributions are used to fund relevant expenditure over a ten-year period.

It is projected that approximately **£1.269 million** of unapplied resources for tree planting, play areas, community allotments and sports grounds will be held by the Council at 31 March 2024.

In summary it is proposed to earmark the unapplied amount of developer contributions and commuted sums within General Fund Balances as follows:

	£m
Affordable Housing	1.561
Education Infrastructure	2.597
Transport Infrastructure	0.767
Environmental Infrastructure	1.269
<b>TOTAL</b>	<b>6.194</b>

**Affordable Housing (Resources accrued from reduced Council Tax Discounts)  
- £4.241 million**

It is anticipated that by the end of the current financial year, there will be a balance of approximately **£4.241 million** in earmarked Reserves which has been generated because of the Council's policy of varying the level of Council Tax charged for long term empty properties and second homes. There are projected commitments against this reserve of **£440,000** in 2024/25.

**School Estate - £1.900 million**

These resources include amounts previously approved by the Council for the primary and secondary school estate including maintenance works and resources for new schools.

**Anti-Poverty Measures - £1.847 million**

The Council approved the creation of a COVID-19 Reserve on 27 January 2021 (Report 21/8 refers) to assist with addressing the ongoing impact of Covid-19 in future years. This has now been redirected towards Anti-Poverty measures. The balance at the start of 2023/24 was £2.666 million.

**Car Parking - £1.512 million**

The Car Parking balance at 31 March 2024 is projected to be at a similar level as the previous year. This surplus is restricted in its application under the Road Traffic Regulation Act 1984 and any proposals to utilise these resources will require to be approved by the Finance & Resources Committee.

**Culture - £1.081 million**

There is **£1.081 million** earmarked for developing the cultural offer originally approved from an under spend in the 2018/19 Revenue Budget and transferred to a Cultural Reserve as part of 2018/19 Revenue Monitoring Report 2 to the Strategic Policy & Resources Committee on 28 November 2018 (Report No. 18/384 refers). This has been increased in future years by further underspends from the culture budget.



## **Non-Recurring Revenue Budget Proposals - £0.703 million**

The 2024/25 Provisional Revenue Budget includes non-recurring expenditure proposals of **£0.703 million** which are funded by the Council's earmarked reserves and have been approved during the year at the Finance & Resources Committee.

### **Modern Apprentices / Graduate Trainees - £340,000**

The Strategic Policy and Resources Committee originally approved the transfer of £150,000 during 2014/15 to fund future expenditure on modern apprentices and graduate trainees. The projected balance remaining at 31 March 2024 is £340,000 which includes current and previous year underspends.

### **School Counsellors - £329,000**

Revenue Budget 2020/21 Update No 2 to the Strategic Policy & Resources Committee on 25 November 2020 (Report No. 20/225 refers) approved the earmarking of resources received from the Scottish Government in respect of counselling in schools which were not anticipated to be spent in 2020/21 due to school closure during the lockdown period. These resources will be applied in 2024/25 and 2025/26 following the awarding of a three-year contract.

### **Children and Young People's Residential Care - £281,000**

These resources were earmarked to be utilised in the provision of children's social work services over 2 financial years in managing the impact of Covid-19 on higher levels of needs and reduce the number of residential placements. The balance of these resources will be utilised in 2024/25.

### **Property Maintenance - £262,000**

Revenue Budget Report 2021/22 No 3 to the Strategic Policy & Resources Committee on 24 November 2021 approved the earmarking of resources of £250,000 in respect of property maintenance to be utilised in future years. This was increased by a further £55,000 in 2021/22.

### **Devolved School Management (DSM) - £239,000**

The earmarked amount shown above is an estimate of the accumulated sum available to be carried forward at 31 March 2024 under the approved scheme for managing these budgets. The purposes for which the earmarked amount can be used and the procedures for its management and control are detailed in the Council's approved DSM scheme (Report No. 15/507 refers).

### **Works Maintenance - £200,000**

It is proposed that the Council continues to earmark the balance of £200,000 for future works maintenance which remains from the £1.25 million approved as part of the 2018/19 – 2020/21 Revenue Budget.

### **Community Resilience - £175,000**

These resources were earmarked during 2023/24 at the Finance & Resources Committee for future weather events.

### **Salix - £100,000**

Salix Finance Ltd is a Government owned non-departmental public body which provides interest free loan funding for energy efficiency works. The loan is re-paid to the fund over a number of years and re-invested in future energy efficiency works.

It is projected that the balance on the Fund at 31 March 2024 will be approximately £100,000 and this amount is shown as being earmarked within General Fund Reserves.

### **PH2O (Perth Leisure Vision) - £62,000**

The Strategic Policy & Resources Committee approved the transfer of £350,000 from a budget of £500,000 as part of 2019/20 Revenue Monitoring Report 3 to fund the future design and business operating model of the PH2O project (Report No 20/22 refers). The remaining balance of £62,000 will be utilised in future years on this project.

### **Local Action Partnerships - £60,000**

The amount shown is earmarked for Local Action Partnerships and is the balance of resources which were approved in 2017/18 Revenue Monitoring Report 3 by the Strategic Policy & Resources Committee (Report No.18/41 refers). These resources are approved for payment to groups via application to one of the seven local action partnerships.

### **Local Government Elections - £53,000**

These resources are earmarked in reserves as a contribution to local elections.

### **Community Investment Fund - £38,000**

It is proposed that the Council continues to earmark the remaining balance of £38,000 of the Community Investment Fund approved as part of the 2018/19 – 2020/21 Revenue Budget.

### **Ventilation Measures £24,000**

These resources are earmarked for ventilation measures to be finalised in 2024/25.

### **Financial Assistance - £20,000**

There is a recurring annual contribution from reserves to fund any future Mods and other events across Perth and Kinross.

## APPENDIX I

**Summary of the Projected Use of General Fund Revenue Balances**  
**2024/25 ,2025/26 and 2026/27**

The following table only takes account of the use of Reserves where there are known commitments over the next three years. Where the timing of expenditure is unknown budgets will be updated as appropriate.

	£'000	£'000
<b>Projected General Fund Balance at 1 April 2024</b>		<b>47,042</b>
<b><u>Financial Year 2024/25</u></b>		
<b>Additions to Balances during year</b>	1,639	
<b>Use of Balances</b>	<u>(5,585)</u>	
<b>Projected General Fund Balance at 31 March 2025</b>		<u>(3,946)</u> <b>43,096</b>
<b><u>Financial Year 2025/26</u></b>		
<b>Additions to Balances during year</b>	1,639	
<b>Use of Balances</b>	<u>(1,247)</u>	
<b>Projected General Fund Balance at 31 March 2026</b>		392 <u><b>43,488</b></u>
<b><u>Financial Year 2026/27</u></b>		
<b>Additions to Balances during year</b>	1,947	
<b>Use of Balances</b>	<u>(1,017)</u>	
<b>Projected General Fund Balance at 31 March 2027</b>		930 <u><b>44,418</b></u>



**PERTH & KINROSS COUNCIL**

**28 FEBRUARY 2024**

**REPORT NO: 24/64**

**STRATEGIC INVESTMENT & CAPITAL BUDGET 2024/25 – 2029/30**

**Report by the Head of Finance**

(Report No. 24/64)

**1. PURPOSE**

- 1.1 This report provides an update on the Composite (General Fund) Capital Budget. The recommendations within the report are informed by the recently approved Corporate Asset Management Framework (Report 24/18 refers), the Transformation Review of Leisure Assets (Report 24/19 refers) and the Review of the Council's Learning Estate (Report 20/20 refers) together with other ongoing work on the Council's infrastructure and assets.
- 1.2 The report updates members on the Council's provisional 2024/25 Scottish Government Capital Grant funding; recommends that the Council approve an updated 6 Year Capital Delivery Programme for the period 2024/25- 2029/30 and sets out officer recommendations on specific Capital Projects and Programmes of works.
- 1.3 Investment in the Council's assets and infrastructure involves the long-term commitment of Revenue Budget resources to meet Capital financing costs. The Council has a duty to ensure that its financial position remains sustainable and can evidence best value in the use of public funds. The report provides members with an updated assessment of the overall affordability of the Composite (General Fund) Capital Budget. The report also outlines the risks and challenges surrounding the Council's Capital Budget and makes recommendations on the Capital Funding Strategy underlying current and future investment and disinvestment decisions.

**2. RECOMMENDATIONS**

**2.1 The Council is requested to:**

- a) note the contents of the report.
- b) approve setting a 6 Year Capital Delivery Programme for the period 2024/25 – 2029/30 based on updating the current General Fund Capital Budget attached at **Appendix 1** to the report (paragraph 8.7 refers).
- c) approve budget provision of £33.469 million in 2028/29 and £30.438 million in 2029/30 for Capital Programmes as presented in section 9 and table 4 in the report (paragraph 9.9 refers).

- d) approve budget provision of £3.370 million in both 2028/29 and 2029/30 for the Prudential Borrowing Programmes (paragraph 9.11 refers).
- e) approve budget provision of £13.2 million for the Bertha Park Link Road as presented in section 10.3 and **Appendix 2** to the report (paragraph 10.3.8 refers).
- f) approve budget provision of £4.317 million to reflect the revised cost estimates for Flood Schemes as presented in section 10.4 and table 5 in the report (paragraph 10.4.4 refers).
- g) approve budget provision of £6.330 million for IT licensing and infrastructure as presented in section 10.5 and **Appendix 3** to the report (paragraph 10.5.4 refers).
- h) approve budget provision of £3 million for a replacement Waste Transfer Station at the Friarton Depot site as presented in section 10.6 of the report (paragraph 10.6.3 refers).
- i) approve budget provision of £1.158 million for the MOSAIC system as presented in section 10.7 of the report (paragraph 10.7.3 refers).
- j) approve budget provision of £0.4 million for traffic signal renewal as presented in section 10.8 of the report (paragraph 10.8.4 refers).
- k) remit officers with providing a progress report on Perth West to the Finance & Resources Committee on 12 June 2024 to confirm funding to deliver the next stage of the project (paragraph 11.7 refers).
- l) note the funding assumptions and the financial modelling supporting recommendations within the Provisional Revenue Budget on the Capital Funding Strategy (section 12 of the report refers).

### 3. **STRUCTURE OF THE REPORT**

The structure of this report is set out as follows:

- **Section 4** - Corporate Asset Management Framework
- **Section 5** -Transformation Review of Leisure Assets
- **Section 6** - Review of Learning Estate
- **Section 7** - Scottish Government Capital Grant Funding in 2024/25
- **Section 8** - Review of the General Fund Capital Budget
- **Section 9** - Recommendations on Capital Programme Expenditure
- **Section 10** - Recommendations on Capital Project Expenditure
- **Section 11** - Perth West
- **Section 12** - Capital Funding Strategy & Affordability
- **Section 13** – Risk Assessment
- **Section 14** - Summary

## 4. CORPORATE ASSET MANAGEMENT FRAMEWORK

- 4.1 The Corporate Plan approved by Council in December 2022, sets our vision for **“a Perth and Kinross where everyone can live life well, free from poverty and inequality”**. The achievement of this vision is supported by 7 key strategic priorities which set the direction for Council policy, the focus of service delivery and the allocation of the Council’s available resources. These are listed below:
- Working in partnership with communities,
  - Tackling poverty,
  - Tackling climate change and supporting sustainable places,
  - Developing a resilient, stronger and greener local economy, Developing a resilient, stronger, and greener local economy,
  - Enabling our children and young people to achieve their full potential,
  - Protecting and caring for our most vulnerable people,
  - Supporting and promoting physical and mental wellbeing.
- 4.2 The Council has adopted a Strategic Capital Investment Planning Framework based upon the 5-case model applied by the UK Treasury. The Framework comprises both an unfunded 30-Year Investment Blueprint to inform the Council’s long term strategic investment and a 6 Year Funded Capital Delivery Programme to meet more immediate investment needs (Report 21/180 refers).
- 4.3 The Council approved a 5 Year Capital Delivery Programme 2023/24-2027/28 at the Council meeting on 1 March 2023 (Report 23/73 refers). This was intended as an interim position pending the reversion to a 6 Year Funded Delivery Programme. In setting the budget last March, Council remitted officers with the development of a new Corporate Asset Management Plan and the development of a long-term investment plan and funding strategy to inform future Capital investment decisions.
- 4.4 In January 2024, Council approved the Corporate Asset Management Framework (Report 24/18 refers). This comprises an overarching Corporate Asset Management Policy and Strategy which describes the corporate approach to the management of assets to deliver the Council’s strategic priorities. This is supported by 5 stream asset management plans covering:
- Community Greenspace
  - Fleet
  - ICT
  - Property
  - Roads

The asset plans describe how individual asset streams adhere to the corporate policy and provide an assessment of the 30-year investment requirement for each asset stream based upon life cycle planning for the existing asset base and existing levels of service. The asset plans are intended to be iterative documents

and will be updated on an annual basis to incorporate additional investment and disinvestment decisions.

- 4.5 Asset management strategy and planning for the Council's social housing stock is undertaken through the separate Strategic Housing Investment Programme (SHIP) which is developed in consultation with Council tenants and funded through the Housing Revenue Account.
- 4.6 The approved Corporate Asset Management Framework is based upon the following principles:
- we maximise the public value of our physical assets.
  - we only have / keep and invest in the physical assets that we need to support effective service delivery.
  - our approach to asset management helps mitigate the impact of climate change.
  - our approach to asset management helps promote inclusive economic growth.
  - our approach to asset management planning helps promote equality and fairness through service design and delivery.
  - our approach to asset management helps promote and enhance digital inclusion.
- 4.7 A key component of the Framework is the introduction of the Asset Challenge. This challenge provides a measurable and comparable overview across all asset streams giving an evidence base to support more informed and risk aware investment decision making. Any proposed investment or disinvestment will be subject to this challenge.
- 4.8 The Council has also recently approved the establishment of a Strategic Investment Advisory Group (SIAG) comprising elected members and officers to provide political and strategic direction to and oversight of the Council's investment planning in line with our vision and priorities. The SIAG will work on an ongoing basis to consider the impact of legislative changes, nation policy direction, future developments, and emerging opportunities on the Council's strategic investment planning. This will include considering investment requirements alongside other public sector delivery partners.
- 4.9 While elected members are asked to approve setting a 6 Year Capital Delivery Programme at this meeting of Council, the consideration of Capital investment need and the development of affordable; deliverable and sustainable responses to this need is an ongoing and evolving process. Through the work of the SIAG and consideration of Finance & Resources Committee and Council reports. elected members will shape, scrutinize, and determine Capital investment throughout the course of the financial year. This includes the forthcoming reports on PH2O, and Perth West referenced below.
- 4.10 While elected members are asked to approve setting a 6 Year Capital Delivery Programme at this meeting of Council, the consideration of Capital investment need and the development of affordable; deliverable and sustainable responses to this need is an ongoing and evolving process. Through the work of the SIAG and consideration of Finance & Resources Committee and Council reports.



elected members will shape, scrutinize, and determine Capital investment throughout the course of the financial year. This includes the forthcoming reports on PH2O, and Perth West referenced below.

- 4.11 The critical importance for service delivery of the Council’s assets and infrastructure is reflected within the 5 stream asset management plans. The asset plans also highlight the long-term financial challenge presented through investing in and operating these assets. Detailed information on each asset stream is set out within the Corporate Asset Management Framework (Report 24/18 refers) with an overview provided in the table below:

**Table 1: Corporate Asset Management Overview & Projected Investment Requirement (2030/31-2053/54)**

Asset Stream	Current Asset Base	Net Book Valuation at 31/3/2023**	Projected investment requirement over 24 Years 2030/31-2053/54 based on lifecycle planning. (Period beyond 6 Year Delivery Programme)
Community Greenspace	1,614 greenspace sites	£7.6 million	£99 million
Fleet	2,380 items of fleet & mechanical Equipment	£22.2 million	£72 million
Information and Communication Technology (ICT)	23,025 items of hardware and all corporate software	£12.1 million	£167 million
Property	968 sites within the property estate	£702 million	£1,759 million
Roads	1,546 miles of carriageway and related infrastructure	£3,660 million	£497 million
Total			£2,594 million

*\*\* Valuations are based on the accounting policies used in preparing the Council’s audited financial statements and do fully reflect the current replacement cost of the Council’s assets.*

- 4.12 The Corporate Asset Management Plan and Strategy underlines the importance of the Council committing a significant element of its available Capital resources on a recurring basis towards investment in our existing assets and infrastructure. The recommendations within the report recognise and prioritise investment in the Council’s existing asset base.
- 4.13 This approach supports the Asset Management Framework principles of maximising the public value of our physical assets; only investing in physical assets that we need to support effective service delivery and mitigating the impact of climate change. It is also consistent with the Scottish Government’s Investment Hierarchy of maximising the useful life of existing assets.

- 4.14 The Framework and Asset Challenge methodology provides a more robust basis in future for evidence led investment decisions. This evidence base will support the work of the Strategic Investment Advisory Group which will provide political oversight and input at an early stage in the development of investment proposals.
- 4.15 An evidence based and led assessment of investment need will also prove critical as the significant cost of maintaining the Council's asset base will require managed disinvestment to form an integral part of an affordable and sustainable Capital Budget strategy.
- 4.16 Investment in the Council's existing assets and infrastructure is reflected with the Capital Programmes of Works. Officer recommendations on the Council's Capital Programmes are set out below in **Section 9** of the report.

## **5. TRANSFORMATION REVIEW OF LEISURE ASSETS**

- 5.1 In February 2022, Council approved the allocation of £90 million towards the delivery of a combined water, ice, and group fitness facility - the PH2O project - on the site of the current Perth Leisure Pool and Dewar's Centre (Report 22/36 refers). This was supported by an adjustment to the Council's Capital Funding Strategy linked to the ring-fencing of income from growth in the Council Tax base.
- 5.2 At the Council meeting on 1 March 2023, members were provided with a revised cost estimate for PH2O of £110 million reflecting both the scale and complexity of the proposed facility. At that time, Council approved pausing the development and delivery of the PH2O project on the grounds of overall Capital Programme affordability with the existing budget provision for the project of £90 million being retained pending the outcome of the Review of Leisure Assets (Report 23/73 refers).
- 5.3 On 22 January 2024, Council considered the Transformation Review of Leisure Assets (Report 24/19 refers). The scope of the review encompassed all current leisure assets owned by the Council or our arms-length delivery partner Live Active Leisure (LAL). The purpose was to review current leisure facilities operated by Live Active Leisure to ensure they align with future service needs and make best use of resources.
- 5.4 The Review considered the current usage of leisure facilities and future forecast demand; their accessibility for the population of Perth & Kinross, operating costs and subsidy levels per usage and estimated capital expenditure required by venue including investment in energy efficiency measures.

- 5.5 Council agreed to an amendment to the recommendations within the report. Subject to formal approval of the Council Minutes, officers have been remitted to:
- Bring back to Council in August 2024 options for the consolidation of leisure provision in Perth City on one site including “an ice rink component and a design for a new swimming pool which will allow a family friendly leisure swim offering alongside fitness and lesson swims.”
  - A costed Transition Plan for the next 3-5 years
  - Proceed with energy efficiency measures for Live Active Loch Leven and Strathearn campuses and prepare a business case for upgrading facilities at these locations.
  - Consolidate all booking and payment systems for leisure facilities operated by LAL and in secondary schools.
  - (in respect of Community Halls), consider the creation of a Capital fund budget to facilitate Community Asset Transfer.
- 5.6 In accordance with the previous decision of Council in March 2023, the report has been prepared based on £90 million being provisionally allocated within the Capital Funding Strategy for the delivery of the Review of Leisure Assets.
- 5.7 The full funding requirement for a new consolidated leisure facility in Perth will be subject to Council consideration pending further work by officers, as instructed, to investigate options for retaining ice facilities, with further advice to Council due in August 2024.
- 5.8 Members are advised that there is no budget provision currently allocated for the Community Asset Transfer of Halls. This carries a risk that the Council is unable to deliver the property rationalisation approved in both the Review of Leisure Assets and the Transformation Reviews of the Council’s Arm’s Length External Organisations (ALEOs). Officers are continuing to progress both of these workstreams as well as the transformation workstream in relation to community engagement. From this, recommendations will be made to the Strategic Investment Advisory Group (SIAG).S, relAG) udget provision to support asset transfer and will require to be considered in the future determination of the Capital Budget.
- 5.9 Members are also advised that there is currently no identified budget provision to meet the Council’s obligations under the lease for Perth Concert Hall. The Concert Hall is over 20 years old, and a programme of upgrade and compliance works has been identified for the facility. Budget provision to undertake these works will require to be considered in the future determination of the Capital Budget to allow the works to be scheduled around the Concert Hall’s programme of events.

## **6. REVIEW OF THE LEARNING ESTATE**

6.1 On 22 January 2024, Council considered a report on the Learning Estate (Report 24/20 refers). The report provided an update on the work undertaken to review the Council's Learning Estate with the following recommendations being approved:

- No further action following the outcome of the feasibility of introducing Early Learning and Childcare provision in all rural primary schools currently without one as there are no solutions that would help to generate a sustainable school roll.
- No further action following the outcome of work undertaken on catchment analysis that seeks to utilise available capacity in low occupancy primary schools as there are no solutions that would help to generate a sustainable school roll.
- Instruct the Director, Strategy, People & Resources to commence community engagement to seek the views of stakeholders and communities regarding the vision and future of the secondary learning estate in Perth City.
- Notes that a review is underway relating to the timing of a new primary school at Bertha Park.

6.2 Following the report to Council, on 31 January 2024 the Finance & Resources Committee approved the re-phasing of the budget for the new school at Bertha Park by two years from 2026 until 2028. The figures considered within the review are based upon the current forecast for house completions at the Bertha Park development (Report 24/41 refers) and support the re-phasing with the situation being kept under review.

6.3 In accordance with the prior decisions of Council and the Finance & Resources Committee, the report has been prepared based on maintaining the current level of budgeted investment in the Council's Learning Estate.

6.4 Further investment need identified in respect of the Council's secondary learning estate in Perth City, will be subject to a future decision of Council following consideration of the outcome of community engagement and statutory consultation.

## **7. SCOTTISH GOVERNMENT CAPITAL GRANT FUNDING IN 2024/25**

7.1 Finance Circular No 8/2023 issued on 21 December 2023, advised local authorities of their provisional Scottish Government Revenue and Capital funding allocations. The local government settlement provides for Capital Grant funding for local authorities of £638.009m in 2024/25, of which £516.837 million is General Capital Grant funding and £121.172 million is Specific Capital Grants.

7.2 General Capital Grant is provided in support of local authority determined Capital expenditure together with £33.6 million allocated to support Scottish Government

approved priority Flood Schemes. The Specific Capital Grant funding of £121.172 million in 2024/25 comprises £5 million for approved vacant & derelict land schemes; £92.245 million for the Affordable Housing Supply Programme and £23.927 million for projects funded through the Scottish Government Cycling, Walking & Safer Streets programme.

- 7.3 The COSLA Budget Reality statement issued on 21 December 2023 identified a cash cut of £54.9 million in comparing the Capital Grant in the provisional 2024/25 settlement to equivalent Capital Grant funding in the final 2023/24 settlement.
- 7.4 The Council's General Capital Grant for 2024/25 (excluding Flood Schemes) is £1.179 million lower than originally estimated in line with the national position.
- 7.5 The Council's Grant funding for priority Flood Schemes has, however, been uplifted by £11.410 million in 2024/25 (and a further £5.858 million in later years) based upon the latest cost estimates for the schemes concerned. Together with additional Specific Capital Grant funding for Cycling, Walking & Safer Streets projects, the net movement in the Council's provisional 2024/25 Capital Grant funding is £10.695 million as set out in the table below:

**Table 2: 2024/25 Perth & Kinross Council Provisional Scottish Government Capital Grant Funding**

	Original Estimate £'000	Finance Circular 8/2023 £'000	Movement £'000
<b>General Capital Grant</b> (excluding Flood Schemes)	13,130	11,951	-1,179
<b>Flood Schemes</b> (80% Revised Estimate)	1,680	13,090	11,410
<b>Specific Capital Grant</b> (Cycling, Walking & Safer Streets)	200	664	464
Less: Capital Grant applied in Revenue Budget	-1,600	-1,600	0
<b>Total 2024/25 Provisional Capital Grant</b>	<b>13,410</b>	<b>24,105</b>	<b>10,695</b>

## 8 REVIEW OF THE GENERAL FUND CAPITAL BUDGET

- 8.1 Officers have undertaken a review of the current approved General Fund Capital Budget 2023/24 – 2027/28, **attached at Appendix 1** to the report, as the starting point for the development of recommendations on the forward 6 Year Capital Delivery Plan.
- 8.2 As reported to the Finance & Resources Committee on 31 January 2024, expenditure on the General Fund Capital Budget over the period 2023/24-2027/28 is currently estimated at approximately £623.9 million (Report 24/41 refers).
- 8.3 The Capital budget is based upon resourcing both discrete Capital Projects and ongoing programmes of Capital works up to 2027/28. The breakdown of budgeted expenditure between Capital Projects and Capital Programmes is set out in the table below:

**Table 3: Budgeted Expenditure on General Fund Capital 2023/24-2027/28**

Gross Expenditure	Budget 2023/24 - 27/28 £'000	% of Total Budget
Budgeted Expenditure on Capital Projects	435,434	69.8%
Budgeted Expenditure on Capital Programmes	166,171	26.6%
“Prudential Borrowing” **	22,311	3.6%
Total Gross General Fund Capital Programme	623,916	100%

\*\*Refers mainly to the vehicle fleet and wheeled bin replacement programmes where revenue savings generated through investment have been used to finance Capital expenditure.

- 8.4 With the exception of the PH2O project (see section 5 above), most of the Council’s substantial Capital Projects over the period to 2027/28 are either already on site or at an advanced stage of planning and have incurred significant cost. This includes the Destiny Bridge, Perth High School Replacement and Blairgowrie Recreation Centre Projects. The redevelopment project for Perth Museum opens to the public in March 2024.
- 8.5 There is consequently no officer recommendation to remove any currently budgeted project from the approved General Fund Budget for 2023/24-2027/28. Officer recommendations on the re-phasing of the project budgets for the new primary school at Bertha Park and Perth West were approved by the Finance & Resources Committee on 31 January 2024.

8.6 Given the significant level of investment required to support the Council's existing infrastructure and assets highlighted through the Corporate Asset Management Framework, there are no officer recommendations to reduce the budgeted level of expenditure on Capital Programmes over the period 2023/24-2027/28.

## 8.7 **Recommendations**

**Council is asked to approve setting a 6 Year Capital Delivery Programme for the period 2024/25 – 2029/30 based on updating the current General Fund Budget attached at Appendix 1 to the report.**

8.8 All of the recommendations within this report are, therefore, either **already funded within or are in addition to** the expenditure detailed at Appendix 1.

## 9. **RECOMMENDATIONS ON CAPITAL PROGRAMME EXPENDITURE**

9.1 Based upon estimated lifecycle planning costs, the potential investment requirement in the Council's existing assets and infrastructure is currently forecast at approximately £2.6 billion over the 30-year period to 2054 (section 4 and table 1 above refer).

9.2 It is recognised that investment requirements over such a diverse asset base and over an extended timescale should be regarded as indicative. The actual level of investment required will depend upon a range of factors such as the future condition of the Council's assets and infrastructure; ongoing investment decisions; future legislative and regulatory standards; cost inflation and the future policy objectives of the Council amongst others.

9.3 The Council has no budget provision for Capital Programmes of works beyond 2027/28 and the conclusion of the current 5 Year approved General Fund Capital Budget, Therefore, officers recommend that in setting the 6 Year Capital Delivery Programme for 2024/25-2029/30, the Council provides for ongoing investment in its existing assets and infrastructure through continued funding for Capital programmes in financial years 2028/29 to 2029/30.

9.4 Given the extremely challenging financial position the Council faces, the following recommendations are based upon largely maintaining the same level of investment in the Council's Capital Programmes as at present.

9.5 In recommending Capital Programmes in 2028/29 and 2029/30 based on current levels of investment on the grounds of affordability, there is an explicit acknowledgement that due to cost inflation this will not provide sufficient capacity to maintain all infrastructure and assets in their existing condition.

9.6 It is, therefore, anticipated that the level of future investment in the Council's Capital Programmes and its existing infrastructure and assets will form a key area of consideration for the Strategic Investment Advisory Group

9.7 The table below sets out officer recommendations on the level of budgeted investment in each Capital Programme area, together with the average level of annual investment by programme over the 5 years of the current General Fund Capital Programme:

**Table 4: Recommendations on General Fund Capital Programmes in 2028/29 and 2029/30**

<b>Capital Programmes</b>	<b>5 Year Average Annual Investment 2023/24-2027/28 £'000</b>	<b>Recommended Budget 2028/29 £'000</b>	<b>Recommended Budget 2029/30 £'000</b>
Structural Maintenance	9,600	10,000	10,000
Bridge Refurbishment	2,200	2,000	2,000
Road Safety	400	400	400
Footways	400	410	410
Traffic Signals	100	100	100
Street Lighting	700	600	600
Play Area Improvements	500	500	500
Community Greenspace	700	700	700
Cemetery Extensions	200	300	300
IT Infrastructure & licensing	3,300	6,209	2,984
School Audio-Visual replacement	200	300	471
Supporting Digital & Data Analytics	1,600	1,630	1,653
Property (including the Learning Estate)	9,800	10,000	10,000
Health & Social Care (Occupational Therapy & IT)	320	320	320
<b>Total</b>	<b>30,020</b>	<b>33,469</b>	<b>30,438</b>



9.8 The total recommended investment in IT and Digital programmes over the two-year period 2028/29 – 2029/30 is £12.476 million (excluding School audio-visual replacement). This reflects the assessed requirements of the ICT and Digital Asset Management Strategy 2023-29 and comprises the following elements:

- £9.193 million budget provision for delivering, upgrading, and improving the core IT infrastructure. This supports expenditure on IT assets including computers; telephony; network infrastructure and security.
- £3.283 million budget provision for investment in our digital platform to further improve customer access to Council services and investment in data analytics and automation.

9.9 **Recommendation:**

**Council is asked to approve budget provision of £33.469 million in 2028/29 and £30.438 million in 2029/30 for Capital Programmes as presented in section 9 and table 4 above.**

9.10 **Prudential Borrowing Programmes**

The Council also provides for what are referred to as Prudential Borrowing Programmes where revenue savings generated through investment have been used to finance Capital expenditure. These relate mainly to expenditure on the Council's fleet vehicles and associated equipment and the Council's wheeled bin replacement programme.

As with the Council's other Capital Programmes, provision for maintaining these programmes requires to be included in setting the 6 Year Capital Delivery Programme for 2024/25 – 2029/30. The estimated investment requirement on the Prudential Programmes, based upon current levels of expenditure, is approximately £3.370 million in both 2028/29 and 2029/30 or £6.740 million in total.

9.11 **Recommendation:**

**Council is asked to approve budget provision of £3.370 million in both 2028/29 and 2029/30 for the Prudential Borrowing Programmes as set out in paragraph 9.10 above.**

## **10. RECOMMENDATIONS ON CAPITAL PROJECT EXPENDITURE**

10.1 Further to the work on developing the Council's Corporate Asset Management Plan and the continued review of the current and proposed capital projects, officers recommend the following additional expenditure on Capital Projects in setting the 6 Year Capital Delivery Programme.

10.2 Recommendations on additional project expenditure are based upon assessed need and have been restricted to:

- Projects where the Council has an obligation to incur expenditure.
- Expenditure on the urgent replacement or upgrade of infrastructure / assets which are critical to service delivery.

### 10.3 **Perth Transport Futures Phase 3 - Bertha Park Link Road £13.2 million.**

10.3.1 The Perth Transport Futures Programme is the delivery response to the challenges and opportunities set out in the Shaping Perth's Transport Future Strategy which was approved by the Council in January 2012. The programme comprises 4 phases:

Phase 1 – A9/A85 improvements completed in May 2019.

Phase 2 – Destiny Bridge (formerly the Cross Tay Link Road project), due for completion in Spring 2025.

Phase 3 – Bertha Park Link Road linking Phases 1 and 2.

Phase 4 – associated Perth City centre improvements including traffic management measures; public transport and active travel development.

10.3.2 Delivery of Phase 4 (associated Perth City centre improvements) is dependent on completion of Phase 3 to enable more radical change in the city centre. A background paper for the Bertha Park Link Road project is attached at **Appendix 2** to the report.

10.3.3 Under the terms of the extant Section 75 Planning Agreement the developers, Bertha Park Ltd, had the option to either deliver the link road (Phase 3) directly or contribute to the capital cost of the Council delivering it. Bertha Park Ltd have now formally notified the Council that they will not deliver the link road but instead will take up the option of making an agreed contribution toward the cost as a Developer Contribution.

10.3.4 The estimated cost of constructing the Bertha Park Link Road is currently forecast at £13.2 million. The new link road will be built to the same standard as the existing Phase 1 and 2 roads, including the required pedestrian and cycle provision.

10.3.5 The Council has the option to include the development of a Park & Choose facility into the design for the link road and benefit from economies of scale in constructing the facility alongside the main link road project. The Bertha Park site is the only site identified in the Local Development Plan for a Park & Choose facility on the northern approaches to Perth. This location is considered optimal given the A9 traffic from the north, the Cross Tay traffic from the A93 and A94 and the nearby Bertha Park major housing site. The cost of constructing a Park & Choose facility on the site is currently estimated at an additional £8.7 million. The current estimate for the total cost of constructing the Bertha Park Link Road with a Park & Choose facility is, therefore, £21.9 million.

10.3.6 Given the financial constraints faced by the Council, officers recommend the inclusion of budget provision for the Bertha Park Link Road only at this time.

10.3.7 It is, however, recognised that there are likely cost economies from developing the link road project and a Park & Choose facility at the same time. The development of a Park & Choose facility at Bertha Park would align closely with the Council's strategic climate change priorities and provide improved facilities for the management of traffic in Perth City.

**10.3.8 Recommendation:**

**Council is asked to approve budget provision of £13.2 million for the Bertha Park Link Road project, as presented in section 10.3 above and Appendix 2 to the report.**

**10.4 Flood Schemes - £4.317 million**

10.4.1 The Council has several Flood Schemes in development which have been approved for funding by the Scottish Government. The Scottish Government funding commitment is to meet 80% of the contract award (tender price) of approved schemes. The recipient authority being liable for meeting the remaining 20% plus any subsequent cost overrun. The Scottish Government undertakes regular monitoring of progress with approved schemes.

10.4.2 The Council's share of the cost of approved Flood Schemes is included within the General Fund Budget 2023/24-2027/28 attached at Appendix 1. Based upon monitoring submissions made towards the end of 2023, the Scottish Government has increased the Council's General Capital Grant in 2024/25 by £11.410 million in 2024/25 and £5.858 million in later years (total £17.268 million) to meet the forecast uplift in the cost of delivering the Council's approved Flood Schemes.

10.4.3 The following table sets out the latest forecast cost for the Council's approved Flood Schemes including both the Scottish Government's and the Council's estimated funding commitments:

**Table 5: Recommended uplift in Council Funding for Scottish Government approved Flood (Schemes).**

Flood Scheme	Revised Gross Cost Estimate £'000	Movement in Gross Cost Estimate £'000	Revised SG Funding (80%) £'000	Uplift in Grant Finance Circular 8/2023 £'000	Required Uplift in Council Funding £'000
Comrie	40,011	11,577	32,009	9,262	<b>2,315</b>
South Kinross	15,075	11,314	12,060	9,051	<b>2,263</b>
Milnathort	910	(1,306)	728	(1,045)	<b>(261)</b>
<b>Total</b>	<b>55,996</b>	<b>21,585</b>	<b>44,797</b>	<b>17,268</b>	<b>4,317</b>

**10.4.4 Recommendation:**

**Council is asked to approve budget provision of £4.317 million to reflect the revised cost estimates for Flood Schemes, as presented in section 10.4 above and table 5 in the report.**

#### **10.5 IT Licensing & Infrastructure - £6.330 million**

10.5.1 The Council's ambitious strategy for the use of information, technology, and digital platforms to enhance customer access to Council services and drive improvement in service delivery is set out within "Digital Perth & Kinross 2023-2027".

10.5.2 Council was advised in October 2021 that the existing budget provision for Microsoft licenses beyond 2024/25 did not fully reflect the move to an MS365 licensing environment (Report 21/181 refers). At that time, Council approved additional Capital expenditure of £10.5 million for IT infrastructure and Digital capacity but did not fully uplift the budget for future MS licensing costs.

10.5.3 To meet the Council's Microsoft licensing commitments over the period of the Digital Strategy, officers recommend uplifting the budgets for IT licensing & infrastructure by £6.330 million in setting the 6 Year Capital Delivery Plan. This is **in addition** to the recommended funding for the IT Infrastructure and Licensing Capital Programme in 2028/29 and 2029/30 set out in section 9 of the report. A background paper on IT & Digital investment requirements is attached at **Appendix 3** to the report.

#### **10.5.4 Recommendation:**

**Council is asked to approve budget provision of £6.330 million for IT licensing and infrastructure, as presented in section 10.5 above.**

#### **10.6 Friarton Depot Waste Transfer Station - £3 million**

10.6.1 In September 2023, the Finance & Resources Committee approved the application of £250,000 from the Property Compliance Works Programme to meet the cost of urgent remedial works to the Friarton Depot Waste Transfer Station following the identification of significant structural issues (Report 23/243 refers).

10.6.2 The Waste Transfer Station is critical infrastructure to the operation of the Council's waste collection and handling services. While temporary arrangements are in place, the current facility has reached the end of its operational life and requires to be replaced. The estimated cost of a replacement Waste Transfer Station at the Friarton Depot site is £3 million.

#### **10.6.3 Recommendation**

**Council is asked to approve budget provision of £3 million for a replacement Waste Transfer Station at the Friarton Depot site, as presented in section 10.6 above.**

#### **10.7 MOSAIC - £1.158 million**

10.7.1 On full implementation, the MOSAIC system will be used to manage all information relating to younger people and adults supported locally by the Integration Joint Board (IJB) and Council social work and care services.

10.7.2 Officers recommend additional investment of £1.158 million in MOSAIC to meet additional implementation costs (£197,000); to resource a 2-year transition period to 2027 where the project team is partially retained to support the development of the system (£276,000) and to meet anticipated future licensing costs for 2027-2030 (£685,000).

#### 10.7.3 Recommendation

**Council is asked to approve budget provision of £1.158 million for the MOSAIC system, as presented in section 10.7 above.**

#### 10.8 Traffic Signal Renewal -- £0.4 million

10.8.1 There is no provision within the General Fund Capital Budget for the renewal of traffic signals beyond 31 March 2024.

10.8.2 The recommendations on Capital Programmes in section 9 of the report include provision for £100,000 of investment on traffic signal renewal per annum in financial years 2028/29 and 2029/30.

10.8.3 Although more accurately a programme of works, the recommendation is to provide for £400,000 of expenditure on traffic signal renewal over the 4-year period 2024/25-2027/28 to maintain annual investment of £100,000 in signal renewal. This is **in addition** to the recommendation in section 9, bringing the total proposed additional investment in traffic signal renewal to £0.6 million over a 6-year period.

#### 10.8.4 Recommendation

**Council is asked to approve budget provision of £0.4 million for traffic signal renewal as presented in section 10.8 above.**

## 10.9 Summary of Officer Recommendations on Capital Project Expenditure

**Table 6: Recommendations on Capital Project Expenditure**

Project	Recommended Investment £'000
Bertha Park Link Road (excluding provision for Park & Choose)	13,200
Flood Schemes	4,317
IT licensing & infrastructure	6,330
Friarton Depot Waste Transfer Station	3,000
MOSAIC	1,158
Traffic Signal Renewal	400
<b>Total</b>	<b>28,405</b>

## 11. PERTH WEST

11.1 In March 2023, the Council considered the Outline Business Case for the Perth Eco-Innovation Park (now referred to as Perth West to reflect the wider scope of the proposed project) and approved £10 million towards the cost of delivering enabling works for Phase 1 of the project (Report 23/73 refers).

11.2 The current cost estimate for the advance infrastructure for Phase 1 of the Perth West development is £32.8 million. A background paper on Perth West is attached at **Appendix 4** to the report.

11.3 The current approved General Fund Capital Budget 2023/24 - 2027/28, attached at Appendix 1 to the report includes the following funding assumptions for the Perth West enabling works:

	£'000
11.4 Council Budget allocation (Report 23/73 refers)	10,000
Tay Cities Deal Funding	5,000
Future land sales	5,000
Developer Contributions	13,000
Total	33,000

At its meeting on 31 January 2024, the Finance & Resources Committee approved the re-phasing of £3 million of expenditure on Perth West enabling works from the current financial year to 2024/25 pending the outcome of ongoing negotiations with the landowner (Report 24/41 refers).

11.5 The current estimate of pre-construction costs for the Perth West project in relation to site investigation and design is approximately £3 million. The revised timeframe for delivering the enabling works is now likely to be towards the end of 2028 at the earliest.

11.6 The assumption of significant developer contributions toward infrastructure costs is central to the Council's funding strategy for the enabling works for Perth West.

Both the Council's legal and planning teams are currently engaged with the landowner and their representatives on this issue,

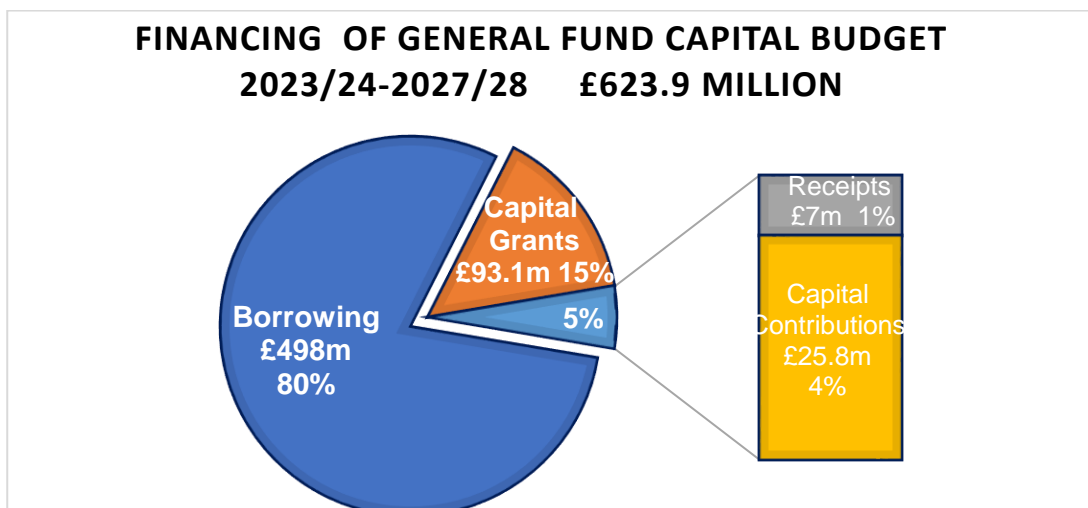
## 11.7 Recommendation

**Council is asked to remit officers with providing a progress report on Perth West to the Finance & Resources Committee on 12 June 2024 to confirm funding to deliver the next stage of the project.**

## 12. CAPITAL FUNDING STRATEGY AND AFFORDABILITY

### Capital Resources

12.1 The chart below sets out the financing of the current General Fund Capital Budget 2023/24-2027/28.



12.2 The Council's current and planned Capital expenditure is largely financed through borrowing (c 80%). Borrowing is undertaken from the Public Works Loans Board (PWLB) which is operated by the UK Debt Management Office on behalf of HM Treasury. As is common amongst local authorities, the Council's borrowing is almost exclusively sourced through the PWLB as this has historically allowed the Council to access borrowing significantly below commercial rates.

12.3 Capital Grants currently represent c.15% of the Council's Capital funding. The £93 million forecast until the end of 2027/28 mostly comprises £73.5 million of Scottish Government General Capital Grant funding and the balance of £15 million of funding from Transport Scotland for the Destiny Bridge project (Cross Tay Link Road).

12.4 As set out in section 7 and table 2 above, the Council's General Capital Grant Funding reduced by £1.179 million in 2024/25 from the previously forecast position. While this was more than offset by a significant increase in funding for

approved Flood schemes, the expectation is that General Capital Grant funding from the Scottish Government will remain constrained in future years.

- 12.5 Contributions towards Capital expenditure currently represent 4% of the Council's Capital funding and includes £5.3 million of Tay Cities Deal funding; £7.4 million in third party and £12.7 million is anticipated developer contributions towards infrastructure costs under planning agreements. The value of developer contributions is anticipated to grow in future years as housing developments progress.
- 12.6 Historically, the Council has financed only a small percentage of its Capital expenditure from Capital receipts and the estimate of £7 million to 2027/28 includes £3.2 million of ring-fenced receipts and £1.8 million of commercial property receipts which are normally reinvested in the Council's Commercial Property Investment Programme.
- 12.7 Given the Council's reliance on borrowing to finance Capital expenditure, the focus of the Council's Capital Funding Strategy must be on developing a sustainable approach to meeting current and future borrowing costs. As servicing the Council's borrowing is a long-term Revenue expense, any Capital Funding Strategy must take account of both the considerable pressures on the Council's Revenue expenditure and the impact on service delivery of allocating increasing levels of Revenue resources to debt servicing.
- 12.8 All Council borrowing, and investment is governed by the CIPFA Prudential Code and the Council's approved Treasury and Investment policy, the latest iteration of which will be considered by Council in March. Both borrowing and investment activity are reported to the Finance & Resources Committee through the Treasury Activity & Compliance reports.
- 12.9 As previously reported, there are several factors which are impacting on the financial sustainability of the Council's Capital investment. In summary:
- Perth & Kinross Council has an ambitious Capital Budget. The Council has recently completed or is in the process of delivering significant Capital Projects including Destiny Bridge (£110 million net); Perth High School Replacement (£80 million); Perth Museum (£27 million); Blairgowrie Recreation Centre (£36 million) and Riverside Primary School (£19.9 million). Also factored into the current funding strategy is a provision of £90 million for the leisure assets review and £24 million for a new school at Bertha Park.



- The cost of delivering assets and infrastructure has increased significantly post Covid across all sectors of the economy. A combination of more exacting building standards, tender price inflation and the Council making a commitment to low carbon design in the Council's Climate Change Strategy and Action Plan has increased capital costs. However, approaching projects such as Riverside PS and Perth HS with the Passivhaus standard has allowed access to significant 25-year revenue support through the Scottish Government Learning Estate Investment Programme. The Passivhaus standard delivers measurable operational energy / carbon savings and construction quality improvements but currently at increased market cost on previous approaches.
- The cost of borrowing from the Public Works Loans Board has been impacted by increases in the cost of UK Government borrowing. Over the preceding 10 years, the Council has borrowed at an average interest rate of 2.16% from the PWLB. The current financial modelling, discussed in more detail later below, assumes interest rates on *new* PWLB borrowing of between 4.5% reducing to 3.3% over time. Existing PWLB debt is unaffected as lending is taken at a fixed rate for the period of the loan.
- The increase in the cost of borrowing coincides with a period in which the Council's requirement to borrow to finance the approved Capital Budget has never been greater. **Table 8** below details the Council's forecast Capital Financing Requirement (borrowing) over the next 6 years for both the Council's General Fund (non-housing) Capital Budget and Housing Investment Programme.
- As noted at 12.7 above, the pressure on local authority budgets from cost inflation; constrained income and growth in the need for Council services is such that the long-term commitment of further Revenue resources to finance Capital investment on an affordable basis is increasingly challenging.

### **Capital Funding Strategy; Financial Modelling and Assumptions**

12.10 The Council's Capital Funding Strategy is based upon:

- Increasing the Council's Revenue budget for borrowing costs (referred to as the loans charges budget) over time.
- The managed use of the Council's Capital Fund

- Supported by Scottish Government Capital Grant funding, contributions, and receipts (see 12.1 above)

12.11 Subject to approval of the Final Revenue Budget, the Council's loans charges budget in 2024/25 will be £16.478 million. This includes the proposed £800,000 increase in the loan's charges budget reflected in the 2024/25 Provisional Revenue Budget. The Council's loans charges budget will be uplifted by a further £450,000 each and every year from growth in the tax base as previously approved by Council in February 2022 (Report 22/36 refers).

12.12 The audited balance on the Council's Capital Fund at 31 March 2023 was £26.343 million. The Council applies the Capital Fund over the long-term to support financing its Capital investment with any forecast over or under-spend on financing costs in -year applied to or met from the Capital Fund. These adjustments are reported to the Finance & Resources Committee as part of the Council's routine revenue monitoring (Reports 23/242; 23/315 and 24/40 refer).

12.13 The Council's current Capital Funding Strategy has been reviewed in preparing the report. The financial modelling used to review the strategy assumes the funding of previously approved Capital expenditure over the period 2024/25-2027/28 and an additional £99 million of Capital expenditure in respect of the recommendations within the report as summarised in table 7 below. The Capital Delivery Programme has also been adjusted for the increase funding for the Council's approved Flood Schemes and the additional grant funding for Cycling, Walking and Safer Streets projects.

**Table 7: Estimated Gross Capital expenditure on the 6 Year Capital Delivery Programme 2024/25-29/30 (assuming all recommendations accepted)**

	<i>Ref</i>		
Current Approved Capital Budget 2024/25-2027/28 (detailed at Appendix 1)			<b>£432.7m</b>
Provision for Capital Programmes in 2028/29 and 2029/30 (detailed in table 4)	9.10	£63.9m	
Provision for Prudential Borrowing Programmes in 2028/29 and 2029/30	9.12	£6.7m	
Additional expenditure on Capital Projects (detailed in table 6)	10.1-10.8	£28.4m	
<b>Sub-Total: Recommendations within Report</b>			<b>£99.0m</b>
Adjustment for uplift in funding of Flood Schemes inc. carry-forward of grant (scheme budgets detailed in table 5)	10.4		£23.7m
Adjustment for Cycling, Walking & Safer Streets funding			£0.9m
<b>Estimated Gross Capital Expenditure 2024/25-2029/30</b>			<b>£556.3m</b>

12.14 Based on forecast Scottish Capital Grant funding; Contributions to Capital and Capital receipts over the period 2024/25-2029/30, the following Capital Financing Requirement (underlying need to borrow) has been assumed in the financial modelling and Capital Funding Strategy:

**Table 8: Forecast Capital Funding & Capital Financing Requirement 2024/25 - 29/30 and overall PWLB Debt (including both General Fund *and* Housing Capital expenditure)**

Financial Year	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	Total £m
<b>Gross Capital Expenditure</b>	<b>205.2</b>	<b>118.3</b>	<b>90.4</b>	<b>71.4</b>	<b>37.0</b>	<b>34.0</b>	<b>556.3</b>
<b>Funding</b>							
Capital Grant	24.7	12.8	18.2	12.4	12.3	12.4	92.8
Contributions	4.1	3.1	5.2	8.5	4.0	4.4	29.3
Receipts	0.9	1.0	1.2	1.3	1.0	1.0	6.4
<b>Capital Financing Requirement (borrowing- General Fund)</b>	<b>175.5</b>	<b>101.4</b>	<b>65.8</b>	<b>49.2</b>	<b>19.7</b>	<b>16.2</b>	<b>427.8</b>
Total Funding	205.2	118.3	90.4	71.4	37.0	34.0	556.3
<b>Estimated PWLB Debt (see Note below)</b>	<b>772</b>	<b>872</b>	<b>957</b>	<b>1,042</b>	<b>1,080</b>	<b>1,115</b>	

**Note:** The table shows the Council's estimated Public Works Loans Board (PWLB) Debt at the end of each financial year on a cumulative basis assuming all the recommendations within the report are approved. New borrowing will be undertaken in line with the requirements of delivering the Capital Programme and prevailing borrowing rates.

The estimate includes the borrowing required to support the recommendations within the report on the Council's General Fund (non-housing expenditure) of £427.8 million and a further £99.4 million of estimated borrowing required to support the Council's investment in its social housing stock over the same period 2024/25-2029/30. Investment in Council housing is funded from the Housing Revenue Account (rental income), supplemented by Scottish Government grant funding.

The estimate for new borrowing each year also takes into account loans which are due to be repaid in full and any required debt re-financing less a provision for the annual repayment of debt.

- 12.15 Interest rate assumptions have been reviewed based on forecasts from the Council's treasury advisors and current market expectations. Average PWLB borrowing rates of between 4.5% reducing over time to 3.3% have been used for the purposes of modelling but these should be considered as indicative only and will remain subject to ongoing review.
- 12.16 The Capital Funding Strategy assumes the long-term use and availability of the Capital Fund to support Capital investment. This reflects the fact that much of the Council's PWLB borrowing has been taken out over a 50-year period to support investment in assets and infrastructure with a long useful life, in some cases more than 100 years.
- 12.17 At the point where the Capital Fund is fully applied, the Council will require to address any recurring deficit on financing costs through the commitment of additional Revenue funding. Council budgets have previously been set on projections of the Capital Fund continuing into the late 2040s / early 2050s which will enable the Council to take a long-term managed approach to resourcing its Capital investment.
- 12.18 The timescale over which the Capital fund is fully applied is, therefore, a key measure of the long-term **affordability** of the Council's planned Capital investment.
- 12.19 **Financial Modelling of Proposed Capital Expenditure on Current Capital Funding Strategy**

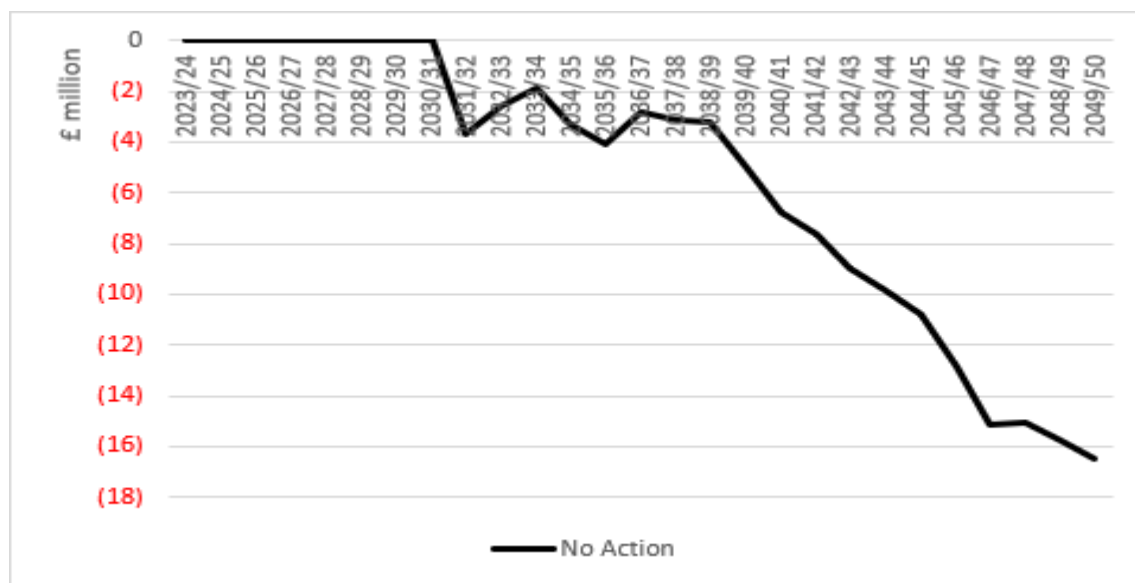
The graph below models the forecast implications of the current Capital Funding Strategy on the timescale over which the Council's Capital Fund is fully applied using the following set of assumptions:

- Gross Expenditure on the General Fund Capital Budget of £556.3 million over the period 2024/25 – 2029/30 as summarised in table 7 above.
- Additional PWLB borrowing to support this expenditure estimated at £427.8 million over the period 2024/25- 2029/30.
- Average interest rates on PWLB borrowing in the range of 4.5% - 3.3%, with the assumption that rates will reduce over time.
- Loan Charges Budget of £16.478 million in 2024/25 increasing by £450,000 year on year from growth in the Council Tax base (as previously approved by Council).

Under the current Capital Funding Strategy:

- The Council's Capital Fund is forecast to be fully applied by financial year **2030/31**.
- Deficit in 2031/32 is estimated at approximately £3.7 million, this will require to be addressed through additional Revenue funding.
- Deficit varies between years but increases over time.

## Forecast Balance on Capital Fund under current Funding Strategy



### 12.20 Implications of Financial Modelling

The current Capital Funding Strategy does not provide a sustainable basis on which to resource the proposed level of Capital investment on the Council's assets and infrastructure over the next 6 financial years.

The requirement to address a significant financial deficit in the strategy by the end of the next 6 Year Capital Delivery Programme will further exacerbate the existing pressure on the Council's Revenue Budget and impact on the delivery of Council Services.

The potential for reviewing the level of planned expenditure is also limited by the fact that the Council is already on site and delivering a substantial part of its planned investment over this period. Approximately 78% (£432.7 million) of the Council's proposed non-housing investment over the next 6 years is already included within the currently approved General Fund Budget, including several major projects under construction.

### 12.21 RECOMMENDED UPDATE TO CAPITAL FUNDING STRATEGY

**The 2025/26 & 2026/27 Provisional Revenue Budgets, therefore, include the recommendation to update the Capital Funding Strategy through ring-fencing 1% of future Council Tax increases to support the Capital Budget.** This recommendation forms part of the separate Revenue Budget report to this meeting of the Council as it requires an adjustment to the Revenue Budget.

Based on the current Council Tax base and current collection levels, this recommendation is estimated to add an additional £1.1 million recurring to the Council's Loans Charges budget in each year the ring-fencing is applied.

The impact of an annual and recurring uplift in the Council's loans charges budget will improve the resilience of the Capital Funding Strategy by extending the period over which the Capital Fund will be available to support Capital

investment. It will allow the Council to take a long-term strategic and managed view on how it finances its planned Capital expenditure going forward and, if maintained, afford the Council with further options for Capital investment.

The recommendation is, however, presented as a long term and recurring adjustment to the Council's Capital Funding Strategy. In the event of any future restriction being placed on Council Tax increases, the equivalent uplift in the Council's loan charges budget will require to be accommodated through other measures, including budget cuts, to ensure the strategy remains robust.

The Council's Capital Funding Strategy must, therefore, be seen as dynamic and will require ongoing adjustment for any changes in the Council's forecast funding position, other emerging investment priorities, challenges in Capital delivery and changes in borrowing costs or other unforeseen events.

## **13 RISK ASSESSMENT**

- 13.1 Determining the 6 Year Capital Delivery Programme and related Capital Funding Strategy requires an assessment of the financial, delivery and operational risks which may impact upon the Council's current and future Capital investment.

It is not possible to fully mitigate against these risks within the Council's limited resources and any recommended corrective action will be set out in update reports to the Finance & Resources Committee or Council.

- 13.2 Construction Inflation

There has been a significant increase in the cost of Capital investment over recent years. The Building Cost Information Service (BCIS) 5-year forecast published in March 2023 forecasts tender prices to rise by 17% in the five years to quarter 1 2028. Although construction inflation has reduced in recent months, the industry remains liable to further disruption due to global political and economic factors. The affordability of the Council's Capital investment could be significantly impacted by adverse movements in construction inflation which would require both a review of planned investment and the Council's Capital Funding Strategy.

- 13.3 Capital Borrowing Costs and Regulatory Risk

The Council's Capital investment is predominantly financed through borrowing from the Public Works Loans Board (PWLB). The proposed Capital Delivery Programme will require the Council to increase its borrowing for non-housing Capital expenditure by approximately £428 million over the 6 years to 2029/30 during a period when PWLB borrowing costs are anticipated to remain significantly higher than over the preceding 10-year period. This is before allowing for any variation from budget in the cost of delivering Capital Projects or Programmes.

PWLB borrowing is undertaken at prevailing HM Treasury rates on the day the loan is taken out and these rates remain fixed for the entire period of the loan. The rates themselves reflect the cost of UK Government borrowing and

prevailing market conditions. Loans are approved on the basis that local authorities can evidence their borrowing is affordable and is not being undertaken for onward investment. All Council borrowing is also governed by the CIPFA Prudential Code and the Council's approved Treasury & Investment policy.

Assumptions of higher PWLB borrowing costs have been reflected within the financial modelling which supports the recommendations on the Capital Funding Strategy. There remains, however, both a risk that borrowing costs increase by more than forecast and/or that Treasury conditions and regulations on local authority borrowing change in a manner which adversely impacts upon the Council. The affordability of the Council's Capital investment could be significantly impacted by either event which would require both a review of planned investment and the Council's Capital Funding Strategy.

#### 13.4 Council Funding

The level of Capital investment which the Council can support is largely a product of its ability to borrow which is a Revenue expense. There is a risk that any adverse change in either the Council's Revenue or Capital Grant funding from the Scottish Government may have a significant impact on the affordability of the Capital Delivery Programme. This would require corrective action to both planned expenditure and the approved Capital Funding Strategy.

#### 13.5 Capacity to Deliver

The Council's planned Capital investment is dependent upon the availability of external contractors capable of delivering proposed schemes and of in-house or consultancy resources with the experience and knowledge to consult upon, plan, co-ordinate and oversee the delivery of what are often complex and large-scale projects.

There is a recognised shortage in the employment market of skills in specialist areas such as structural engineering. The impact of current and future budget cuts may further reduce internal capacity to employ and retain staff to deliver Capital investment and appropriate consultancy support may not always be an available or cost-effective option.

All local authorities experience some degree of slippage in the delivery of their Capital Programmes for similar reasons. The Council will, therefore, need to consider delivery risk in both setting an affordable programme and in managing community expectations on delivery.

### 14 SUMMARY

- 14.1 The report reflects the recent decisions of Council in respect of the Corporate Asset Management Framework; the Transformation Review of Leisure Assets and the Review of the Learning Estate as set out in sections 4, 5 and 6 of the report.



- 14.2 In accordance with the previous decision of Council, £90 million is provisionally allocated within the Capital Delivery Programme for the Review of Leisure Assets, as set out in section 5 of the report.
- 14.3 The report recommends that Council determine a 6 Year Capital Delivery Programme for the period 2024/25-2029/30 based upon the existing approved General Fund Capital budget, as summarised in section 8 of the report and detailed at **Appendix 1**.
- 14.4 Officers have reviewed the Council's General Fund Budget and have made recommendations on additional Capital investment totalling approximately £99 million, as set out in sections 9 and 10 of the report and summarised in table 7.
- 14.5 Officers recognise the significant decisions the Council has already made in respect of its Capital investment and the challenge this presents in terms of affordability. Officer recommendations are, therefore, limited to maintaining investment in existing Council infrastructure and assets and on new projects only where these reflect an obligation upon the Council or are critical to ongoing service delivery.
- 14.6 Officers are remitted with bringing a progress report on Perth West to the Finance & Resources Committee on 12 June 2024 to confirm funding to deliver the next stage of the project.
- 14.7 An update is provided on the estimated borrowing required to fund the 6 Year Capital Delivery Programme. The report also presents the financial modelling which supports the recommendation within the Provisional Revenue Budget to ring-fence 1% of future Council Tax increases to support the Capital Budget, as set out in section 12 of the report.
- 14.8 A Risk Assessment in relation to the Council's Capital investment and Capital delivery is set out, in overview, in section 13 of the Report. Council is strongly advised that the Capital Funding Strategy must be viewed as a dynamic model which will be kept under review.
- 14.9 Any significant change in the Council's overall funding position; the identification of further investment priorities, the cost of project or programme delivery or the cost of Council borrowing (as examples) will require the Funding Strategy to be reviewed and, where necessary, adjusted.
- 14.10 The Council's Capital expenditure and funding position will continue to be monitored on an ongoing basis and reported routinely to the Council's Finance & Resources Committee or Council, together with recommendations for corrective action where necessary.
- 14.11 The recommendations contained within this report are estimated to require the Council to undertake approximately £428 million of additional borrowing over the period 2024/25-2029/30 to support investment in non-housing Capital expenditure.

14.12 Combined with an estimated borrowing requirement of £99.4 million for investment in the Council's social housing over the same period, the Council is forecast to have approximately £1.115 billion of outstanding debt with the Public Works Loans Board by the end of financial year 2029/30. The actual level of investment undertaken and borrowing required is dependent on current and future decisions by Council elected members.

**Author(s)**

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**Approved**

<b>Name</b>	<b>Designation</b>	<b>Date</b>
Stewart MacKenzie	Head of Finance	16 February, 2024
Clare Mailer	Director (Strategy, People and Resources)	16 February, 2024

## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

The undernoted table should be completed for all reports. Where the answer is 'yes', the relevant section(s) should also be completed

<b>Strategic Implications</b>	<b>Yes / None</b>
Community Plan / Single Outcome Agreement	<b>None</b>
Corporate Plan	<b>Yes</b>
<b>Resource Implications</b>	
Financial	<b>Yes</b>
Workforce	<b>None</b>
Asset Management (land, property, IST)	<b>None</b>
<b>Assessments</b>	
Equality Impact Assessment	<b>Yes</b>
Strategic Environmental Assessment	<b>Yes</b>
Sustainability (community, economic, environmental)	<b>Yes</b>
Legal and Governance	<b>None</b>
Risk	<b>None</b>
<b>Consultation</b>	
Internal	<b>Yes</b>
External	<b>None</b>
<b>Communication</b>	
Communications Plan	<b>None</b>

### 1. Strategic Implications

#### Corporate Plan

1.1 The Council's Corporate Plan 2022 – 2027 lays out seven outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- Tackling poverty
- Tackling climate change and supporting sustainable places
- Growing a sustainable and inclusive local economy
- Enabling our children and young people to achieve their full potential
- Protecting and caring for our most vulnerable people
- Supporting and promoting physical and mental wellbeing
- Placing communities at the heart of how we work

1.2 This report relates to all objectives.

## **2. Resource Implications**

### **2.1 Financial**

- 2.1.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

## **3. Assessments**

### **3.1 Equality Impact Assessment**

- 3.1.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.

- 3.1.2 The information contained within this report has been considered under the Corporate Equalities Impact Assessment process ("EqIA") and has been assessed as **not relevant** for the purposes of EqIA.

### **3.2 Strategic Environmental Assessment**

- 3.2.1 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.

- 3.2.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

### **3.3 Sustainability**

- 3.3.1 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act 2008, the Council has a general duty to demonstrate its commitment to sustainability and the community, and the environmental and economic impact of its actions.

- 3.3.2 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

## **4. Consultation**

### **4.1 Internal**

- 4.1.1 The Executive Leadership Team has been consulted in the preparation of this report.

## **5. BACKGROUND PAPERS**

- 5.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973, other than any containing confidential or exempt information, were relied on to any material extent in preparing the above report.

## **6. APPENDICES**

Appendix 1 - General Fund Capital Budget 2024/25 – 202027/28

Appendix 2 - Background Paper, Bertha Park Link Road

Appendix 3 – Background Paper, IT & Digital

Appendix 4 – Background Paper, Perth West



## APPENDIX 1(i)

	Capital Resources 2024/25 (£'000) Revised Budget	Capital Resources 2025/26 (£'000) Revised Budget	Capital Resources 2026/27 (£'000) Revised Budget	Capital Resources 2027/28 (£'000) Revised Budget	Capital Resources TOTAL (£'000) Revised Budget
<b>Capital Grants</b>					
Cycling, Walking & Safer Routes (CWSR)	200	200	200	200	800
Recycling Improvement Fund	0	0	0	0	0
Cross Tay Link Road - Transport Scotland	0	0	0	0	0
Inspiring School Age Childcare Spaces	0	0	0	0	0
General Capital Grant	13,847	12,639	12,150	12,150	50,786
<b>Total Capital Grants</b>	<b>14,047</b>	<b>12,839</b>	<b>12,350</b>	<b>12,350</b>	<b>51,586</b>
<b>General Capital Receipts</b>					
General Fund - Capital Receipts	278	694	250	250	1,472
General Fund - Ring Fenced Receipts	352	352	902	1,047	2,653
<b>Total General Capital Receipts</b>	<b>630</b>	<b>1,046</b>	<b>1,152</b>	<b>1,297</b>	<b>4,125</b>
<b>Commercial Property Receipts</b>					
Capital Receipts brought-forward	616	1,120	1,550	1,550	616
Commercial Property Capital Receipts	712	430	0	1,088	2,230
Capital Receipts carried-forward	(1,120)	(1,550)	(1,550)	(2,638)	(2,638)
<b>Total Commercial Property Receipts Applied</b>	<b>208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208</b>
<b>Contributions</b>					
Tay Cities Deal	999	550	505	2,946	5,000
Third Party Contributions	658	0	2,000	3,000	5,658
Developer Contributions	2,300	2,367	2,600	2,600	9,867
Revenue Budget Contributions	124	125	125	0	374
<b>Total Contributions</b>	<b>4,081</b>	<b>3,042</b>	<b>5,230</b>	<b>8,546</b>	<b>20,899</b>
<b>Capital Borrowing Requirement</b>	<b>180,129</b>	<b>80,325</b>	<b>54,077</b>	<b>41,385</b>	<b>355,916</b>
<b>TOTAL CAPITAL RESOURCES/ GROSS BUDGET EXPENDITURE</b>	<b>199,095</b>	<b>97,252</b>	<b>72,809</b>	<b>63,578</b>	<b>432,734</b>

**PERTH AND KINROSS COUNCIL  
COMPOSITE CAPITAL PROGRAMME  
SUMMARY OF GROSSCAPITAL EXPENDITURE 2024/25 to 2027/28**

APPENDIX I

APPENDIX 1 (ii)

	Current Approved Budget 31-Jan-24  2024/25 (£'000)	Current Approved Budget 31-Jan-24  2025/26 (£'000)	Current Approved Budget 31-Jan-24  2026/27 (£'000)	Current Approved Budget 31-Jan-24  2027/28 (£'000)	Current Approved Budget 31-Jan-24  TOTAL (£'000)
<b>EDUCATION AND CHILDREN'S SERVICES</b>					
Blairgowrie Recreation Centre - Replacement	13,150	4,003	0	0	17,153
<b>Schools Modernisation Programme</b>					
Investment in the Learning Estate	10,388	8,550	8,650	6,823	34,411
Free School Meal Expansion Programme	2,000	0	0	0	2,000
Methven Primary School Refurbishment	140	0	0	0	140
Kirkmichael Primary School Upgrades	32	0	0	0	32
New Primary School at Bertha Park Site	0	500	7,500	15,400	23,400
Technology Upgrades	1,016	250	0	0	1,266
Perth Academy - Refurbishment	2,500	1,650	1,650	0	5,800
Perth Grammar School - Upgrade Programme Phase 3	2,120	1,500	504	0	4,124
Perth High School - New School Investment	31,500	10,600	3,600	0	45,700
Harris Academy/Invergowrie - Extension	150	0	0	0	150
<b>TOTAL: EDUCATION AND CHILDREN'S SERVICES</b>	<b>62,996</b>	<b>27,053</b>	<b>21,904</b>	<b>22,223</b>	<b>134,176</b>
<b>COMMUNITIES</b>					
<b>Traffic &amp; Road Safety</b>					
Road Safety Initiatives (20mph Zones etc..)	446	362	362	361	1,531
Additional Road Safety - Pedestrian Crossings	175	175	175	0	525
20mph Signage Programme - Schools	119	0	0	0	119
Cycling Walking & Safer Routes (CWSR)	200	200	200	200	800
Car Parking Investment - Pitlochry	150	0	0	0	150
<b>Sub-Total</b>	<b>1,090</b>	<b>737</b>	<b>737</b>	<b>561</b>	<b>3,125</b>
<b>Asset Management - Roads &amp; Lighting</b>					
Structural Maintenance	9,498	9,498	9,706	7,500	36,202
Footways	410	370	410	410	1,600
Investment in Local Footpaths	0	100	100	0	200
<b>Sub-Total</b>	<b>9,908</b>	<b>9,968</b>	<b>10,216</b>	<b>7,910</b>	<b>38,002</b>
<b>Asset Management - Bridges</b>					
Bridge Refurbishment Programme	2,458	1,914	2,213	2,897	9,482
Vehicular Bridge Parapets Programme - Assess & Upgrade	29	0	0	0	29
Old Perth Bridge - Strengthening	10	2,369	0	0	2,379
Perth Queens Bridge - Strengthening	60	70	2,153	0	2,283
Garry Viaduct	300	300	1,900	1,790	4,290
<b>Sub-Total</b>	<b>2,857</b>	<b>4,653</b>	<b>6,266</b>	<b>4,687</b>	<b>18,463</b>
<b>Improvement Schemes</b>					
Cross Tay Link Road (CTRLR)	26,213	0	0	0	26,213
A977 Upgrades	190	0	0	0	190
<b>Sub-Total</b>	<b>26,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,403</b>
<b>Rural Flood Protection Schemes</b>					
Comrie Flood Protection Scheme	16,841	0	0	0	16,841
Milnathort Flood Protection Scheme	1,590	0	0	0	1,590
South Kinross Flood Protection Scheme	1,168	1,787	0	0	2,955
Scone Flood Protection Scheme	76	601	0	0	677
<b>Sub-Total</b>	<b>19,675</b>	<b>2,388</b>	<b>0</b>	<b>0</b>	<b>22,063</b>
<b>Perth &amp; Kinross Place-making</b>					
Perth & Kinross Lighting Action Plan	677	0	0	0	677
<b>Sub-Total</b>	<b>677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>677</b>
<b>Other Planning Projects</b>					
Perth Eco-Innovation Park at Perth West	23,800	9,017	0	0	32,817
<b>Sub-Total</b>	<b>23,800</b>	<b>9,017</b>	<b>0</b>	<b>0</b>	<b>32,817</b>
<b>City Centre Developments</b>					
PH2O	30,000	25,000	20,000	15,000	90,000
<b>Sub-Total</b>	<b>30,000</b>	<b>25,000</b>	<b>20,000</b>	<b>15,000</b>	<b>90,000</b>



**PERTH AND KINROSS COUNCIL  
COMPOSITE CAPITAL PROGRAMME  
SUMMARY OF GROSSCAPITAL EXPENDITURE 2024/25 to 2027/28**

APPENDIX I

	Current Approved Budget 31-Jan-24	Current Approved Budget 31-Jan-24	Current Approved Budget 31-Jan-24	Current Approved Budget 31-Jan-24	Current Approved Budget 31-Jan-24
	2024/25 (£'000)	2025/26 (£'000)	2026/27 (£'000)	2027/28 (£'000)	TOTAL (£'000)
<b>Community Greenspace</b>					
Play Areas - Improvements Implementation Strategy	963	611	150	150	1,874
3G Pitch, Blairgowrie	117	0	0	0	117
Settlement/Neighbourhood Parks	379	0	0	0	379
Countryside Sites	139	0	0	0	139
Community Greenspace Sites	627	682	682	678	2,669
Community Greenspace Bridges	31	0	0	0	31
Cemetery Extensions	60	229	225	375	889
<b>Sub-Total</b>	<b>2,316</b>	<b>1,522</b>	<b>1,057</b>	<b>1,203</b>	<b>6,098</b>
<b>Support Services</b>					
<u>PC Replacement &amp; IT Upgrades</u>					
Hardware	15	15	14	14	58
Licenses	112	95	71	71	349
<b>Sub-Total</b>	<b>127</b>	<b>110</b>	<b>85</b>	<b>85</b>	<b>407</b>
<b>Commercial Property Investment Programme</b>					
Broxden Drainage Mitigation Works	866	0	0	0	866
<b>Sub-Total</b>	<b>866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>866</b>
<b>Prudential Borrowing Projects</b>					
Wheeled Bin Replacement Programme - Domestic Bins	200	200	200	200	800
Wheeled Bin Replacement Programme - Commercial Bins	20	20	20	20	80
Recycling Containers, Oil Banks & Battery Banks Replacement Prog	80	65	65	65	275
Litter Bins	50	50	50	50	200
Vehicle Replacement Programme	2,800	2,800	2,800	2,500	10,900
Street Lighting Renewal - LED & Column Replacement	888	825	541	592	2,846
Land Purchase & Development (Hotel Development)	950	950	0	0	1,900
<b>Sub Total</b>	<b>4,988</b>	<b>4,910</b>	<b>3,676</b>	<b>3,427</b>	<b>17,001</b>
<b>Housing Projects</b>					
New Gypsy Traveller Site	0	1,990	0	0	1,990
<b>Sub Total</b>	<b>0</b>	<b>1,990</b>	<b>0</b>	<b>0</b>	<b>1,990</b>
<b>TOTAL: COMMUNITIES</b>	<b>122,707</b>	<b>60,295</b>	<b>42,037</b>	<b>32,873</b>	<b>257,912</b>
<b>Health &amp; Social Care</b>					
Occupational Therapy Equipment	250	250	250	250	1,000
Technology Enabled Telecare	1,537	1,000	1,000	1,000	4,537
Moving & Handling Office Refurbishment	29	0	0	0	29
Software Licences	53	53	53	69	228
Developing Supported Tenancies	229	0	0	0	229
<b>TOTAL: HEALTH &amp; SOCIAL CARE</b>	<b>2,098</b>	<b>1,303</b>	<b>1,303</b>	<b>1,319</b>	<b>6,023</b>
<b>CORPORATE AND DEMOCRATIC SERVICES</b>					
<u>Property Services</u>					
DDA Adaptation & Alteration Works Programme	200	200	200	200	800
Property Compliance Works Programme	400	650	650	650	2,350
Capital Improvement Projects Programme	1,800	1,800	1,800	894	6,294
Decarbonisation - Prudential Borrowing Programme (PB)	1,300	0	0	0	1,300
Energy Conservation & Carbon Reduction Programme (PB)	150	150	150	150	600
<u>Information Systems &amp; Technology</u>					
ICT Infrastructure Replacement and Upgrade Programme	4,207	4,079	3,017	2,903	14,206
Data & Analytics	839	738	761	784	3,122
Supporting Digital	855	878	901	926	3,560
Software Licences (Revenues & Benefits)	51	51	51	51	204
School Audio-Visual (AV) Equipment Replacement Programme	173	35	35	605	848
Mosaic - Swift Social Work System Replacement	1,319	20	0	0	1,339
<b>TOTAL: CORPORATE AND DEMOCRATIC SERVICES</b>	<b>11,294</b>	<b>8,601</b>	<b>7,565</b>	<b>7,163</b>	<b>34,623</b>
<b>TOTAL COMPOSITE GROSS EXPENDITURE</b>	<b>199,095</b>	<b>97,252</b>	<b>72,809</b>	<b>63,578</b>	<b>432,734</b>



## APPENDIX 2

## PERTH &amp; KINROSS COUNCIL

28 FEBRUARY 2024

## Strategic Investment &amp; Capital Budget 2024/25 – 2029/30:

## Bertha Park Link Road

## Briefing by Strategic Lead – Economy, Development &amp; Planning

This background paper provides information regarding the scope of the works for the Perth Transport Futures Project (PTFP), Phase 3 Bertha Park Link Road.

The PTFP is the delivery response to the challenges and opportunities set out in the Shaping Perth's Transport Future Strategy which was approved by the Council in January 2012. The PTFP comprises four phases:

1. Phase 1 - A9/A85 Junction Improvement and Link Road to Bertha Park.
2. Phase 2 - Cross Tay Link Road connecting the A9, A93 and A94.
3. Phase 3 - Bertha Park Link Road, linking Phases 1 and 2; and
4. Phase 4 - Associated Perth city centre improvements including traffic management measures, public transport and active travel development and improving the public realm in and around Perth city.

Delivery of the PTFP remains a key strategic objective for the Council, with key economic, environmental, and social benefits being delivered through it, including:

- Reducing congestion and improving air quality by diverting traffic away from Perth city centre.
- Enabling the new, planned and committed developments set out in the Local Development Plan by unlocking development land and allowing the sustainable growth of the area to support key growth sectors.
- Enabling city centre improvements by reducing traffic volumes and freeing up road space for improved public transport, active travel and public spaces (Perth City Plan);
- Improving access to Inveralmond Industrial Estate, Scone Palace and Perth Racecourse.
- Linking communities via multiple modes of transport; and
- Reducing journey times to and from the city centre for local traffic.

Overall, the business case for the PTFP with all four phases completed will provide a more efficient and better-connected transport system for Perth. The new infrastructure will improve the travel options of the area's workforce and help enhance the attractiveness of the area to inward investors. The new infrastructure will additionally generate new employment opportunities by enabling business growth.

## **PHASE 3 - BERTHA PARK LINK ROAD**

Phase 3 of the PTFP is the road which will link Phases 1 and 2. Phase 1 was completed in May 2019, and Phase 2 is due for completion in Spring 2025. Delivery of Phase 4 (associated Perth city centre improvements) is dependent on completion of Phase 3 to enable more radical change in the city centre.

Under the terms of the extant Section 75 Planning Agreement the developers, Bertha Park Ltd, had the option to either deliver the link road (Phase 3) directly or contribute to the capital cost of the Council delivering it. Bertha Park Ltd formally notified the Council that they will not directly deliver the link road but instead will take up the option of making an agree contribution toward the cost.

Currently the main housebuilder, Springfield Homes Ltd, have constructed just over 500 units with approximate build out rates of 100 per annum. While initial meetings have taken place further discussions will require to be held with Bertha Park Limited to take forward land acquisition and contractual issues regarding the construction of the Phase 3 link.

## **SCOPE OF PHASE 3**

Option 1 involves construction of the new link road and inclusion of a dedicated park and choose facility including future facilities for Electric Vehicle Charging and active travel options. Option 2 provides for the link road itself without any other facilities.

### **Option 1:**

#### **Link Road and Park & Choose:**

The Plan attached shows the link road joining Phases 1 and 2 of the PTFP. The Park & Choose site is allocated in the Local Development Plan at a critical location where major routes converge, and this is the optimal place for this type of facility. While the initial demand forecasting has predicted low usage in the early years, given future major development sites and potential changes in the city centre, it is highly likely there will be significant uptake in later years. Given the strategic location, it is highly likely there will be some new future business development nearby that can share the access point with an apportionment of costs. There potentially can be an incremental change in the number of spaces provided as future usage levels increase, thereby minimising early year costs for the Council. The new link road will be built to the same standard as the existing Phase 1 and 2 roads including the required pedestrian and cycle provision. The latest estimated cost provided by the Council's consultants, including quantitative risk, is £21.9m. These costs do not include the roundabouts and underpass required to serve private development.

## **Option 2**

### **Link road only:**

The link road design is as Option 1 only not incorporating the Park & Choose facility. The estimated costs for this Option are £13.2m (the Park & Choose costing £8.7m). These costs also exclude the roundabout and underpass required to serve private development. It should be noted that should a Park & Choose be required at a future point in time it will be more expensive to construct. There will be an economy of scale in constructing the facility with the main link road project. This is the only site identified in the Local Development Plan for a Park & Choose on the northern approaches to the city. This location is considered optimal given the A9 traffic from the north, the Cross Tay traffic from the A93 and A94 and the nearby Bertha Park major housing site.



## PERTH &amp; KINROSS COUNCIL

28 FEBRUARY 2024

**Strategic Investment & Capital Budget 2024/25 – 2029/30: IT Licensing and Infrastructure****Briefing by Strategic Lead – Customer & Digital Services****PURPOSE OF APPENDIX**

This briefing provides additional background information in relation to the proposed investment in IT and digital set out within the Strategic Investment & Capital Budget 2024/25 – 2029/30 report to Council

**Strategic Context**

Two key Strategies set out how ICT and Digital are being used to help the Council deliver its corporate ambitions.

Digital Perth & Kinross 2023-27, the Council's Digital Strategy recognizes the importance of "building our infrastructure from strong digital foundations". It identifies IT as a core utility, fundamental to almost all staff for delivering Council services, communicating, and collaborating. A "stable infrastructure, well managed to minimise risk and impact of downtime" keeps us "connected, safe and productive" and provides a launch pad for delivering our strategic aims.

The ICT and Digital Asset Management Strategy 2023-29 and Plan embed approaches for ensuring the Council's ICT and digital assets are effectively managed, throughout their lifecycles, to achieve the best possible outcomes / value for service users and staff. Asset Management focus is on six key areas: ensuring our core infrastructure is optimized, maintained and fit for the future; securing our information assets; driving quality business intelligence from our data assets; building "One Council" approaches for managing the Council's business systems; evolving fit for the future digital classrooms and using digital to contribute to the Council's net-zero targets.

Both of these strategies recognize infrastructure and data security is paramount: increasingly sophisticated cyber-attacks, which pose a persistent threat to data, on-line / digital services and the smooth operation of Council services, mean security is at the forefront of programme planning and investment.

**Roll-Forward of Programmes (2028/29 & 2029/30)**

The report identifies £13.247 million budget provision for delivering IT and Digital Programmes in 2028/29 – 2029/30. These programmes include:

- upgrading and improving the core IT infrastructure (computers; networks; licenses; telephony; connectivity and equipment; datacenters; servers; file storage; back up; security

systems and video conferencing). Standard infrastructure replacement approaches are in place for core infrastructure components, based on sound asset management principles.

- prioritizing safety / securing the Council's information assets. As our data, resources, and users become increasingly dispersed, the likelihood and potential impact of cyber-threats are increasing and evolving. Increasingly sophisticated threats, pose a persistent threat to data, on-line / digital services and the smooth operation of Council services. The challenge of securing our network is becoming more complex: it demands automated defenses and enhanced security / resilience to combat, and stay ahead of, automated cyber-attacks. Ongoing investment is required to deliver industry-standard levels of secure, verified, personalized access to Council resources.
- continuing the School Audio-Visual Replacement Programme, which has delivered access to audio visual (AV) panels in all Perth and Kinross schools and provided consistency of experience and a sustainable management model for these key classroom tools. To maintain fit for the future digital classrooms and exploit available advances in AV technologies, continuing Capital funding is now required to replace / upgrade current equipment as it falls beyond 10 years old.
- delivering the data and analytics governance, tools, technologies, and organization-wide skills required for better business intelligence, to drive informed decision making around resources, priorities and service delivery. The Data & Analytics programme is embedding whole-Council approaches and capabilities for managing our data assets in more effective, efficient, and cohesive ways.
- developing the capabilities, we need to be a truly innovative digital organization. This includes further growth / development of our corporate mobile working and online services platforms. These platforms are creating new digital products and services that enable 24/7 engagement for service users; reduce journeys for our employees (and by extension the Council's carbon footprint) to and between offices through improved scheduling of field-based activities; and give employees access to, and the ability to update in real time, accurate data, out in the field.

“Supporting Digital” is also driving the Council's Customer Services Strategy. This includes building on the “One Front door” concept and further development of end to end digital services, to simplify and standardize the customer experience, whatever the channel. As more customer portals are developed by business system suppliers, the Programme is also leading the development of standards around how these systems co-exist, to make it as easy and secure as possible for customers to login to multiple systems.

Other Supporting Digital workstreams include developing and implementing new Microsoft (MS) 365 capabilities (e.g. Virtual assistants, process automation and workflows) and deploying Internet of Things (IoT) / smart technologies that move services from reactive to preventative ways of working, in areas such as housing stock management (e.g. energy efficiency; quicker identification / rectification of defects; and Legionella monitoring).



## **IT and Digital Projects 2024/25 – 2027/28**

Council is also asked to approve budget provision of £6.330 million for IT Capital projects **in addition** to the recommended funding for 2028/29 and 2029/30 described above.

This includes funding to:

- meet annual subscription costs from our evolving MS 365 environment and rectify a previous MS 365 licensing shortfall resulting when additional year allocations beyond 2024/25 were not allocated to the budget. This was identified as a £6.25m funding gap as at 2021. Although partial funding of £0.9m was allocated, it was recognized, at that time, that additional monies would require to be added to the capital budget from 25/26 onwards, and that a future capital budget setting process should allocate funding for missing / future years in line with the principles of the Council's Investment Blueprint, to maintain access to our MS estate.
- Maintain hybrid video conferencing facilities, including for the Council Chambers. Video conferencing is a new infrastructure component, provision for which has not been made in previous capital funding allocations.



## Perth & Kinross Council

28 February, 2024

### Perth West Enabling Infrastructure at Perth Eco-Innovation Park

#### Background paper

#### Purpose

This paper provides Members with an update on the Perth West development.

To secure future industrial and commercial occupiers at the proposed Perth EcoInnovation Park (PEIP) investment in enabling infrastructure is required. This infrastructure will also enable new housing development (including the proposed net zero carbon Lamberkine Village) and therefore the greater proportion of the enabling infrastructure costs will be recovered through future developer contributions. The paper therefore also updates on the funding position and indicative income streams to offset the estimated expenditure.

#### Background information

It is difficult for private developers to raise finance for upfront infrastructure investment because there is no obvious return to a lender. Such infrastructure is normally provided by the public sector with a long-term legal obligation on developers to meet a reasonable and proportionate cost through developer contributions. Without public intervention at Perth West, the employment land at the PEIP will not be provided in advance of housing development, weakening Perth's competitiveness given the undersupply of available, serviced industrial and commercial plots.

Perth West will support the delivery of key Council's strategies:

- PKC Corporate Plan: develop a resilient, stronger and greener economy, tackle climate change and support sustainable places, and tackle poverty.
- PK Climate Change Strategy and Action Plan: a national net zero exemplar for decarbonisation of transport and energy.
- Tay Cities Regional Economic Strategy and the emerging Perth and Kinross Economy Action Plan: create better paid and higher skilled jobs and high value economic outputs in energy and clean technologies, support an enterprising mindset.
- Perth City Plan: make Perth a carbon-neutral city by 2040.
- Perth and Kinross Local Development Plan 2 (LDP2): promote the sustainable economic growth of the area to the year 2029.

LDP2 allocated 262.3ha for residential, commercial and community uses at Perth West (Site MU70). The southern part of Perth West allocation is promoted by the landowner, the John Dewar Lamberkine Trust (JDLT) (see Appendix 1). Planning

Permission in Principle was granted in November 2023 (application reference 20/00667/IPM). It includes 1,500 homes (Lamberkine Village) up to 26ha of commercial development (PEIP) and other community infrastructure (see Appendix 2).

Because of the short supply of available employment land in the Perth area (and indeed across the wider Council area), and the need to diversify Perth's economy, the strategic rationale is to start with the provision of employment land in advance of residential development. This requires investment in enabling infrastructure to access the site and deliver the first phase of the development: Specifically, the enabling infrastructure will:

- Deliver an underpass under the A9 to access the site and establish active travel infrastructure from Perth West into Perth City. This will minimise the impact of traffic generated by the development and support sustainable transport choices.
- Deliver a commercial business park with of 11ha of serviced employment land (PEIP Phase 1).
- Support business growth and create high value jobs in the clean growth sector. Approximately 1000 jobs could be created when the PEIP is fully developed and occupied over both phases.
- Create a national exemplar of net zero carbon development. Phase 1 will incorporate a smart local energy system, where energy can be generated, stored and used locally.

A second, longer-term phase will provide up to 15ha of employment land and 500 homes, subject to further private sector infrastructure provision.

## **Progress**

A Project Board and Project Team have been established and are meeting regularly to progress several workstreams critical to the development of the site:

- Now that JDLT has vacant possession of the tenanted farm, land transfer of 11 ha for PEIP Phase 1 and the related road infrastructure is being negotiated with JDLT.
- Heads of Terms with JDLT for the transfer of PEIP Phase 1 are being drafted.
- In terms of appropriate contributions toward enabling infrastructure delivery costs, preparatory works to identify a methodology for the apportionment of costs is underway, and discussions will continue with JDLT to incorporate this into a legal agreement/contract which will require to be in place before any construction contract is let.
- A Section 75 agreement (Planning Obligation) has been signed with JDLT relating to the Planning Permission in Principle (application ref: 20/00667/IPM). Contributions are agreed for primary education mitigation, land or equivalent financial sum for healthcare facility, relevant sports and play facilities to serve the development, contribution toward Transport Scotland's Broxden Roundabout

improvement works, and financial contribution for Perth Transport Futures Phases 1 and 2.

- A planning consent was issued to JDLT in November 2023. Detailed planning applications (Approval of Matters Specified in Conditions) will have to be submitted before any development can commence.
- A Procurement Strategy was prepared for design work for the underpass and related works and a contractor selected, but the contract for this early-stage work cannot be awarded pending the Council’s capital budget consideration.

### Financing and Revenue Generation

Table 1 below shows the estimated costs (derived from cost consultant estimates) for Phase 1. For clarity this has been broken down into sections and varying ranges of Optimism Bias (OB) applied and shown as a percentage. The initial cost estimates included an OB of 30% given that only outline designs have been prepared, but those that generally apply to roads infrastructure (23% structures, 15% roads) have also been included. The selection of OB will depend on how much risk the Council would be willing to accept. The costs make an assumption on inflation, but do not include land purchase costs.

The enabling infrastructure could be delivered in sections. Section 1 will only take the road beyond the underpass and would rely on future developer-led investment to deliver sections 2 and 3, without any certainty that the employment land would be provided within a reasonable timeframe. In addition, there would be no Tay Cities Deal grant which is attached to embedded smart road infrastructure. Section 2 will take the road up to the entrance of PEIP and initial housing development. Section 3 will platform sites and provide connecting services at the PEIP, allowing site marketing and occupation.

**Table 1: Estimated costs**

Section		Cost (£m) 30% OB	Cost (£m) 23% OB	Cost (£m) 15% OB
1	Underpass + Tweed Place Link	18.78	17.77	16.62
2	Underpass + Innovation Highway Link to PEIP	25.20	23.86	22.31
3	Underpass + Innovation Highway Link to PEIP + Platforming + Utilities	32.84	31.35	29.65

In March 2023 (Report 23/73), the Council approved funding of **£10m** towards the cost of delivering the enabling infrastructure for Phase 1 of Perth West development from the balance of its investment capacity and remitted officers with reflecting the remaining cost of the enabling infrastructure as part of the development of an updated Capital funding strategy for consideration in 2024.

An application to the UK Levelling Up Fund for **£10m** was submitted at Round 2 but was unsuccessful, and based on feedback a revised application was under preparation for Round 3 when Ministers opted not to call for any new or revised

applications. The UK Government remains interested in the project but to date has not offered any alternative grant funding solution. Dialogue continues.

Table 2 below shows indicative income from developer and occupier contributions, plot sale receipts and grants to offset the Council's costs for Phase 1. It is intended that the contributions from developers and occupiers will be apportioned based on the use of enabling infrastructure by commercial and residential users. More detailed work is required to complete this income projection in advance of the capital budget setting.

**Table 2: Indicative income**

<b>Sources</b>	<b>Income (£m)</b>
Sale of 90% of employment land (11ha =27 acres) @ £190,000/acre	5
Developers' contributions from residential use of enabling infrastructure still to be negotiated but based on development of 1,000 residential units. Developers/business occupiers' contributions from employment use of enabling infrastructure based on 11 ha.	13 (indicative)
Tay Cities Deal grant towards additional innovative solutions to be embedded in the enabling infrastructure (Perth Innovation Highway)	5
<b>TOTAL</b>	<b>23</b>

Receipts of **c£5m** from sales of serviced employment land have been based on estimated market prices. There is strong interest from businesses in the transport, logistics and energy sector to occupy the PEIP and develop innovative uses, for example Stagecoach is interested in developing a state-of-the-art Electric Vehicle facility.

Members need to be aware that contributions from developers/occupiers have still to be negotiated and are therefore not secured. Work is ongoing to identify potential target sums for such contributions towards Phase 1. The contributions are focusing on the development of 1,000 residential units for which a plan has been produced by JDLT, and 11 ha for PEIP, although the level of contributions will not be agreed before Council's meeting on 28 February 2024. It is also anticipated that a second planning application, by Muir Homes, will be submitted during 2024 and associated developer contributions will also be required, potentially spreading the cost between two private developers rather than solely obligating JDLT. An indicative amount of £13m has been included in table 2.

However, an estimated **£3m** of pre-construction expenditure, mostly related to site investigation and design cannot be commenced because this is not a fully committed capital project. As it stands even with budget agreement, Phase 1 is unlikely to be completed before 2028.

A Tay Cities Deal grant of **£5m** has been earmarked for Perth Innovation Highway which is the innovation element of the enabling infrastructure involving the installation of digital infrastructure and Intelligent Transport Systems to manage transport in and around the site and the corridor between the site and Perth city

centre. A Full Business Case (in preparation) needs to be approved by the Tay Cities Region Joint Committee mid-2024.

## **Benefits**

Perth West will deliver a new neighbourhood for Perth and is central to meeting the Council's housing and employment land supply. The PEIP has the potential to be a net zero carbon employment site of national significance in terms of driving regional productivity and a just transition to net zero. The benefits include:

- Creation of net zero neighbourhood (Lamberkine Village) supporting a large portion of Perth's new housing requirements.
- Enhance sustainable connectivity through walking and cycling and innovation.
- Generate net zero energy and support decarbonisation including transport.
- Generate additional tax revenues.

More specifically, the benefits generated by the PEIP would include:

- Increased productivity by increasing employment in high productivity, high skills and wage sectors.
- Catalyse further development and private investment in the city.
- Attract innovative businesses in new clean growth sectors.
- Diversify Perth's economy to broaden job opportunities, raise skills levels, and average earnings.

## **Risks**

Though a solution is being worked on with the landowners, the Council does not yet have formal commitment from any developers in terms of contributions, leading to a potential financial and reputational risk. However, these risks are mitigated in that no construction contract would be awarded until all legal agreements are in place.

The Council does not yet have formal commitment from any potential PEIP business occupiers, leading to a potential financial and reputational risk. The challenge for businesses is that they cannot commit without certainty of delivery. This conundrum is the principal driver of market failure in the provision of employment land in many parts of the country.

## **Timetable**

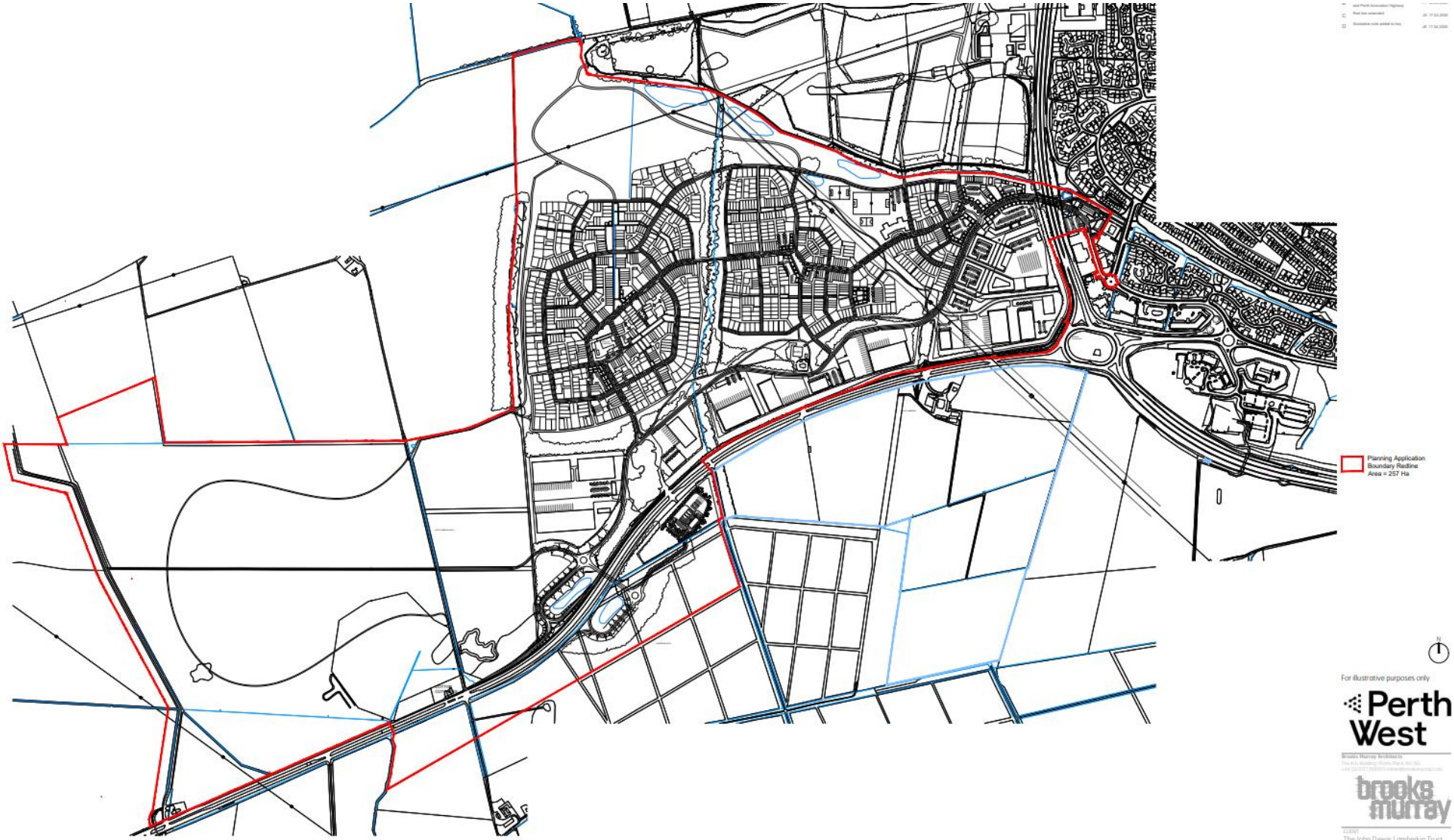
An indicative timeline, should the budget be approved by Council in February 2024, would be:

- Design Consultant appointed by April 2024
- Infrastructure planning and concept design works commenced by April 2024
- Planning permission granted by March 2026
- Contractor in place by March 2027
- Construction starts by March 2027
- Main construction completed by December 2028.

It should be noted that there may be an opportunity to accelerate this programme through early identification of opportunities and collaborative working from all parties who are engaged to deliver the contract.



Appendix 1: Extent of Perth West JDLT area (planning ref: 20/00667/IPM)



Appendix 2: Indicative phasing plan and land uses (planning ref: 20/00667/IPM)

